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The National Revenue Review

Vol. 7 - 8

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EDITORIAL

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October, 1933 — Sept 1935

Vol. VII No. 1

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Enters its Seventh Year

WITH this number the REVIEW enters its seventh year of continuous monthly publication. Its policy will be maintained of dealing with subjects of informative interest relating to Customs, Excise, and Income Tax matters. The *Question Box* and *Letter Bag* which elucidate knotty points of procedure will continue to be monthly features as it has been found that this section is of particular value and assistance to officers at ports and outports. The aim of the REVIEW is to keep before the officers of the Department throughout the Dominion the essential factors of efficiency, co-operation and courteous service. It has endeavoured to do this in the past six years and will so continue.

Conscience Money

THE Department of National Revenue received from a resident of Quebec City a cheque dated September 14, 1933, for the sum of $19.89, with a memorandum attached stating that the amount was in payment of duty and taxes.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Star's Road, a book by Lloyd Stern, published by The Vanguard Press, New York, U.S.A.

The Physiology Of Love, a book by Remy De Gourmont, privately printed for Rarity Press Inc., New York, U.S.A.

Madame Sex, a book containing short stories, privately printed, The Panurge Press, New York, U.S.A.

The Hussy, a book by Isabel Williams, published by Greenberg, New York, U.S.A.

Tattle Tales, an illustrated magazine published monthly by Nuregal Publishing Corporation, 145 West 45th St., New York, U.S.A.

Gay Parisienne, an illustrated magazine published monthly by the Merwil Publishing Company Inc., 480 Lexington Ave., New York, U.S.A.

Regarding Prohibited Publications

TO remove any possibility of misunderstanding in connection with the issuance of copyright memoranda, and memoranda or other notifications of the department prohibiting the importation of books and other publications of an immoral or indecent, or treasonable or seditious character under Item 1201 of Schedule C of the Customs Tariff, the attention of Collectors is drawn to Memorandum No. 679. In this memorandum Collectors were informed that notification having been received from agents of the copyright owners that they are no longer interested in certain works listed therein, the importation thereof may be permitted without regard to the provisions of the Copyright Act.

There are cases where notification of copyright is received in the department, and Collectors are advised that a certain work is prohibited importation under the Copyright Act. Upon subsequent examination the same book may be found to contravene the provisions of Item 1201 of the Customs Tariff whereupon a memorandum is issued to Collectors again prohibiting importation, but this time on different grounds. There are certain instances of this kind in Memorandum No. 679, and Collectors and officers concerned are reminded that, while these books may be permitted importation so far as copyright is concerned, the prohibition of importation under Tariff Item 1201 of which notice has already been received still remains effective.

Marking of Imported Goods

REFERRING to Memorandum No. 9A and Supplements thereto, the attention of Collectors is directed to a copy of an Order in Council passed on the 31st August, 1933, (P.C. 1795), providing for the marking with an indication of the country of origin of the following class or description of goods when imported into Canada:—

> Empty paper or paper board folding or set up boxes or cartons, and empty plain or corrugated fibre or fibre board boxes, for use as containers.

This Order in Council shall be effective from and after the 1st day of November, 1933.

International Air Traffic

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, during August this year was less than in August, 1932. Totals for the two months, with figures for August last year in brackets, were:—

Aeroplanes inwards 90 (147), outwards 86 (150); passengers inwards 138 (223), outwards 165 (252); baggage examined inwards 66 pieces (271 pieces), outwards 181 pieces (297 pieces); bags of mail inwards 366, weight 5,411 pounds (458, weight 5,801 pounds), outwards 289, weight 8,374 pounds (326, weight 6,777 pounds); tourist permits issued 5 (5); value of aeroplane parts imported $19 ($72).

Regarding Invoices

COLLECTORS of Customs and Excise have been advised by official memorandum dated August 31, 1933, as follows:—

Referring to Memorandum No. 149, 2nd Revision, and in particular to its requirement effective 1st September, 1933, in respect to the prescribed heading of the column on approved invoice forms provided for showing the " fair market value,"—

There may be cases where the importer has taken all reasonable measures to obtain from the exporter invoices in the approved form, and where the Collector is satisfied in this regard, he may accept invoices fully complete in other respects subject to an undertaking by the importer to obtain and furnish invoice on the proper form.

Imports from Empire Countries

CANADA'S imports from Empire countries in August, 1933, totalling $13,696,000, constituted 35·3 per cent of the total from all countries which was $38,747,000, compared with $11,019,000 or 30·2 per cent of $36,527,000, in August, 1932, a gain of 24·3 per cent. From the United Kingdom the imports of $10,034,000 were 25·9 per cent of the whole, as against $7,461,000 or 20·4 per cent a year ago, the gain being 34·5 per cent.

During the five months of the fiscal year the imports from Empire countries totalled $53,701,000 or 33·3 per cent of the whole import of $161,488,000 compared with $49,904,000 or 26·7 per cent of the whole in the corresponding period last year, a gain of 7·6 per cent, while the imports from the United Kingdom at $40,228,000 were 24·9 per cent of the total as against $35,726,000 or 19·1 per cent, a gain of 12·6 per cent.

Canada's imports from foreign countries in August, 1933, at $25,051,000 were 64·7 per cent of the whole compared with $25,509,000 or 69·8 per cent, a decrease of 1·8 per cent. From the United States the imports at $20,064,000 were 51·8 per cent of the whole compared with $21,005,000 at 57·5 per cent, a decline of 4·5 per cent.

During the five months of the present fiscal year the imports from foreign countries at $107,787,000 or 66·7 per cent of the whole compared with $137,233,000 or 57·5 per cent, a decline of 21·5 per cent, while from the United States the imports of $88,038,000 were 54·5 per cent of the whole compared with $109,781,000 or 58·7 per cent, a decline of 19·8 per cent.

Income Tax Division Staff Changes

PETER F. McCAFFREY, Inspector of Income Tax, Montreal, has retired on superannuation as from October 1, 1933, having attained the age limit. A. H. Rowland is promoted from Assistant Inspector of Income Tax to Inspector of Income Tax. Rodolphe Joubert has been appointed Assistant Inspector of Income Tax, Montreal.

Canada's Highway Mileage

AN official report on the highways in Canada states that at the end of 1932 the surfaced highway mileage in the Dominion was 91,311·6 miles and unsurfaced roads totalled 307,008·4 miles, making a total of 398,320 miles. This includes all roads outside of incorporated cities, towns and villages under the jurisdiction of the provincial highway departments. Gravel roads increased from 75,081·4 miles in 1931 to 80,183·9 miles in 1932. Most of the cement concrete roads in Canada are in the provinces of Ontario and Quebec, only three per cent being in the other provinces. There is a total of 2,017·2 miles of such roads.

The total expenditure in Canada in 1932 on road construction and on bridges and ferries connecting these roads totalled $50,031,509. The cost of maintaining these roads during 1932 was $19,954,776.

Lower Imports of Coal

COAL imports into Canada in August, 1933, decreased 22·9 per cent to $1,294,410 tons from the five-year average for August of 1,678,031 tons. Receipts of anthracite coal were recorded at 317,896 tons consisting of 171,398 tons from Great Britain and 146,498 tons from the United States. Great Britain has been the principal source of Canada's anthracite supply during the past five months, accounting for 63·1 per cent of the anthracite importations during the period; the United States supplied 36·9 per cent. Bituminous coal to a total of 976,493 tons was brought into Canada during the month; of this tonnage the United States supplied 96·9 per cent, and Great Britain, the remainder.

Changes in Ports

COLLECTORS are advised of the following change in the list of ports, outports and Preventive Stations, effective the 1st November, 1933:

Kildonan, an outport and warehousing port under the survey of the port of Nanaimo, B.C., closed.

Subject To Tax In Full

AN official memorandum signed by C. F. Elliott, Commissioner, was issued on October 4, 1933, to Inspectors of Income Tax. It reads:—

A premium on exchange received on dividends of mining or oil companies is subject to tax in full without allowance for depletion. The transaction involved in the cashing of a dividend cheque is a monetary transaction in respect of which depletion does not enter; consequently, the receipt of a premium on dividend cheques from whatever source is a receipt of income subject to taxation in full.

Memorandum No. 49 (1932-33) is cancelled.

More Cigarettes and Cut Tobacco

AN increase in the number of cigarettes and quantity of cut tobacco entered for consumption in August, 1933, compared with August, 1932, is recorded by statistics of the Excise Division. The comparative tables of Excise duty collections follow:—

Comparative statement of Excise duty collections during the months of August, 1932, and August, 1933:—

August, 1933, spirits potable, $480,315; August, 1932, $571,453. August, 1933, spirits, non potable, $68,600; August, 1932, $69,320. August, 1933, malt, $252,243; August, 1932, $266,624. August, 1933, cigars, $35,809; August, 1932, $36,509. August, 1933, cigarettes, $1.645.308; August, 1932, $1.976,332. August, 1933, manufactured tobacco, $459,007; August, 1932, $411,053. August, 1933, foreign raw leaf tobacco, $403,638; August, 1932, $439,316. August, 1933, beer, $24,613; August, 1932, $34.735. August, 1933, licences, $656; August, 1932, $204. August, 1933, total, $3,370,193; August 1932 $3,805.549.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1932, and August, 1933:—

August, 1933, tobacco, cut, 1,823,454 pounds; August, 1932, 1,559,663 pounds. August, 1933, tobacco, plug, 397,770 pounds; August, 1932. 419.483 pounds. August, 1933, cigarettes, number 410,588.270; August, 1932, 329,510.064. August, 1933, cigars, number 11,879,869; August, 1932, 12,298,501. August, 1933, snuff, 72,727 pounds; August, 1932, 73,513 pounds. August, 1933, foreign raw leaf tobacco, 990,819 pounds; August, 1932, 1,083,602 pounds.

Canadian Cattle for Britain

CANADIAN cattle imported by the United Kingdom in August, 1933, numbered 4,364, or about one thousand head more than in August of the two previous years. The eight months' importations in 1933 totalled 30,732 head, compared with 15,630 and 13,324 in the corresponding periods of 1932 and 1931.

Value of Mineral Production

THE total value of mineral production of Canada during the first six months of 1933 amounted to $83,258,871, a decrease of 12·5 per cent from the corresponding period of 1932. Metals as a group reached a total of $52,056,493 as against $54,092,915 for the same period last year, a decrease of only 4 per cent; fuels, which include coal, petroleum, natural gas and peat, totalled $21,814,935, a decrease of 14 per cent; other non-metals, the principal items being asbestos, gypsum, salt, quartz, magnesitic dolomite, sulphur, and sodium sulphate totalled $3,409,601, a decrease of 11·4 per cent.

Where Canada Leads

AGAIN in the past calendar year Canada was the world's largest producer and exporter of printing paper, nickel and asbestos. She occupied second place in the production of gold and zinc, third in the output of copper, and fourth in the production of automobiles, wheat and lead. In newsprint paper production Canada, with an output of about 3,830,000,000 pounds, almost doubled that of the United States, her nearest competitor. The Dominion was the world's largest exporter of wheat in 1932, with exports totalling 228,220,000 bushels, as against 126,032,000 bushels exporter by Argentina, the second largest exporter. Canada occupied third place in exports of wheat flour, fourth place in exports of automobiles and wood pulp, sixth in exports of rubber tires. These exports of staple products made up fifty per cent of Canada's total domestic exports.

In the fiscal year ended March 31, 1933, fourteen of Canada's 70 leading domestic exports show increases compared with the previous fiscal year, while 56 of the commodities show decreases. Nine commodities exported, of the 54 for which there were quantity statistics, show increases in both quantity and value, four increases in quantity but decreases in value, and 41 show decreases in both quantity and value. Of the 16 commodities for which there were no quantity statistics, being entered at value only, eleven show decreases and five show increases.

Canada moved up to fifth place in value of export trade in the calendar year 1932, from seventh place in 1931, displacing Belgium and Argentina, being exceeded in value of exports by the United States, Germany, the United Kingdom and France. In 1913 Canada held tenth place in value of export trade amongst the leading trading countries, moving up to fourth place for the two years 1920 and 1921. In aggregate or total trade the Dominion moved up from ninth place in 1913 to fourth place in 1920, but dropped back to seventh place in 1931 and 1932.

In export trade per capita Canada moved up from seventh place in 1913 to fifth in 1932, being exceeded in exports per capita by New Zealand, Denmark, Belgium and the Netherlands. In 1928 this country occupied second position in exports per capita, New Zealand occupying first position. In aggregate trade per capita, Canada, in 1932, occupied, as in 1913, sixth position amongst the nations of the world, her total trade per capita amounting to $89; imports $42, exports $47.

The Dominion's visible trade balance in the last calendar year was favourable to the extent of $49,200,000 or $4.68 per capita, placing Canada seventh amongst other commercial countries. This is in contrast to her position of seventeenth held in 1913, when her trade balance was unfavourable to the extent of $222,900,000 or $29.61 per capita. The Dominion's most favourable trade balance occurred in 1928, amounting to $151,900,000, or $15.72 per capita, and placing her third amongst the trading countries of the world.

Telling the Passing Hours

FOREIGN made time pieces play an important part in the lives of most Canadians as Canada imports a large number of clocks and watches each year, chiefly from Switzerland, the United States and Germany. In the fiscal year ended March 31, 1933, these imports were valued at $918,240 and in the previous year $1,763,763. In the same two years Canada's exports of clocks and watches were valued at $178,417 and $126,107 respectively.

Instruments for measuring the passage of time were in use before the dawn of history. In ancient Babylonia, India and Egypt the principal *timepiece* was the water-clock or clepsydra. The general form of the clepsydra consisted essentially of a float which slowly rose by the trickling of water from above through a small hole in a plate of metal. As the float rose it pointed to a scale of hours at the side of the water vessel. The sun-dial and hour-glass, also, were well-known time measuring instruments. King Alfred is said to have observed the lapse of time by noting the gradual shortening of a lighted candle.

As regards the invention to which the modern clock owes its parentage, there are many vague allusions to horologes from a very early period; but whether these were some form of water-clock or wheel-and-weight clock is uncertain. However, from the crude methods in vogue in the days of King Alfred in the ninth century, to the tower clock with its involved mechanism, was a matter of some five centuries. And between the days of stationary clocks and those of the first pocket timepiece another 300 years intervened. One of the earliest known clocks was that made by Gerbert, a Benedictine monk, in 996 for the town of Magdeburg, Germany. This clock had a weight for motive power, and weight-clocks began to be used soon after this in the monasteries of Europe. St. Paul's Cathedral, London, had a "clock-keeper" in 1286, and presumably a clock; and Westminster possessed one about 1290, and Canterbury Cathedral about 1292.

Clocks in the pre-pendulum era, which were propelled by an oscillating bar that moved backward and forward, had some erratic ways. In the course of one day, for instance, a clock would vary an hour or more from the true time. The introduction of pendulums, first used successfully in 1657, was a decided advance.

The alarm-clock was one of the earliest developed clocks. Also, the so-called modern style of thin watch is really a reversion of an old type, as the very thinnest type of watch was in use a century ago. The fashion for this watch soon after that time went out and the style was given up.

The modern watch or chronometer is the result of a gradual development from a portable form of clock. They were introduced into England in the reign of Henry VIII, although they did not come into general use till Elizabeth's reign, and then their cost confined them to the wealthy. At first they were very large, on account of their striking part. When the striking work was dispensed with, they became much smaller, and gradually drifted into being ornamental rather than useful. The earliest clock and watches had only one hand, which showed the hours, the minute and second hands being introduced only after the invention of the balance-spring which gave greater power of regulating the motion. Repeating watches first made about 1676 have nearly gone out of use, being costly and easily broken. They have a striking arrangement much on the principle of the striking clock. On the compression of a spring they at any time strike the hour and quarter, and in some cases the minute.

Technically speaking time-measuring instruments that strike are called *clocks,* while those which do not strike are called *timepieces,* irrespective of size.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts, received during the six months of the fiscal year September 1932 and September 1933. (Decrease marked *).

Districts	1932-33	1933-34	Increase or Decrease	Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	57,442 59	89,184 71	31,742 12	Fort William..	136,831 61	142,129 70	5,298 09
Halifax........	781,103 77	755,502 99	* 25,600 78	Winnipeg......	1,597,753 98	1,303,916 36	* 293,837 62
St. John.......	514,630 89	502,194 21	* 12,436 68	Regina........	161,746 52	163,053 74	1,307 22
Quebec........	840,828 98	913,272 64	72,443 66	Saskatoon.....	121,838 78	107,647 37	* 14,191 41
Montreal......	17,076,873 74	15,132,475 30	* 1,944,398 44	Calgary.......	793 892 78	715,479 42	* 78,413 36
Ottawa........	2,961,700 09	3,249,226 82	287,526 73	Edmonton.....	303,380 10	273,239 12	* 30,140 98
Kingston......	116,485 70	132,334 74	15,849 04	Vancouver.....	3,060,025 94	2,836,586 45	* 223,439 49
Belleville......	336,477 35	352,479 84	16,002 49	Yukon........	10,961 00	22,543 94	11,582 94
Toronto.......	14,539,015 55	12,952,816 75	* 1,586,198 80				
Hamilton.....	3,797,256 81	2,818,771 39	* 978,485 42	Total.....	51,587,611 85	46,462,524 32	* 5,125,087 53
London........	4,379,365 67	3,999,668 83	* 379,696 84				

HERE AND THERE

This happened at Rock Island, Que., recently:—

A man drove up to the Customs office in a car of ancient vintage.

“ No, I have nothing to declare,” said he, in a definite tone, to the Customs officer's usual inquiry.

Spying three suspicious looking cushions in the car the officer asked, “ What's in these?

“ Corn husks,” drawled the man.

“ Nothing else?” quizzed the officer, feeling a cushion.

“ Certainly not,” replied the man.

“ Very well, said the officer, “ I'll put this one out on the table for examination.”

“ Then the tourist came alive with a jump. “ No! No! Don't,” said he, “ There's an alarm clock in that cushion!”

So there was, and dutiable goods in the other cushions, too, wrapped in corn husks.

As the officer pulled out his collection book to collect duty on the goods, the amount hidden not being large enough to warrant a seizure, a young lady from another car tripped up and said sweetly, “ You must find a lot of romance in your work, Mr. Officer.”

“ We do,” smilingly answered the officer, “ in the tales some people tell us.”

And at this the alarm clock, evidently sensing an appropriate point, went off.

The following item appeared in the *Montreal Gazette* of August 26, 1883:—

To-day marked an important era in the history of the town of Cornwall, it being the occasion of the laying of the cornerstone of the new public buildings to serve in the triple capacity of post office, custom house and inland revenue office, by Sir Hector Langevin, Minister of Public Works. These are the first public buildings erected by the Government in the town, and a remarkable feature in connection with their erection is that next year will be the centennial anniversary of the settlement of this part of Eastern Ontario. To-day, therefore, will be long remembered as one of the most eventful in the history of this thriving manufacturing town. The building was projected in 1882, and the work is being carried on under the supervision of Mr. John James Browne, of Montreal, architect.

The first public demonstration of transmitting the human voice over wires was made in 1876 at the Centennial Exhibition at Philadelphia. The demonstration was viewed by a group of skeptical scientists, among which were Lord Kelvin and Sir William Thompson, as well as the Emperor of Brazil, Don Pedro, and an openly amused public. The following year a prospectus and subscribers book was issued setting forth the “ immense advantages ” of being a subscriber of the new system. It read in part:—

> Any subscriber can be connected through our switch board to other lines, and instantly placed in direct communication with any other subscriber.
>
> The householder can communicate with the fire protectives, with his own place of business, with the livery stable, with the grocer, with the dry goods store, with the baggage express, etc.
>
> The merchant will be in communication with his customers, with the mercantile agency.
>
> The lawyer can talk with his clients. The client can talk with his lawyer.
>
> It is so simple a child can use it.
>
> We have not yet known a subscriber who was willing to part with the instrument after once experiencing the comfort, security and protection it affords.

DEPARTMENTAL RULINGS

The “ Snowmobile ” attachment, a traction and runner attachment of iron or steel, designed to be attached to an automobile for winter driving. Tariff Item 446a.

Ambulance chair cot or stretcher, on four wheels. Tariff Item 439b.

Common and colourless window glass, as provided for in Tariff Item 318, is held to include glass in sheets, not being plate, such as that commonly known as Single-Diamond or “ Star ” and Double-Diamond, weighing 18 oz. and 24 oz., respectively, per square foot. Glass in sheets, not being plate, weighing 26 oz. or over per square foot, is held to be subject to entry under Tariff Item 319.

TOURIST TRAVEL REACHED PEAK OVER LABOUR DAY

Some Entry Ports Show Decrease for Season

AS in former years, the peak of incoming automobile travel for this season was reached over the Labour Day week end. From Collectors and other officers at principal international ports of entry the *Editor* has obtained a resumé of the holiday travel over that period, and in many cases a summary of the season's activities. The figures indicate a decrease in the number of foreign automobiles entering Canada, either for short periods or more lengthy tours during the season, which is now nearly ended. The *Editor* thanks those at the ports and outports who have co-operated to make this summary as complete as possible.

This is an example of the modern type of Customs highway office affording facilities for tourists entering and leaving Canada. It is on the highway at Douglas, British Columbia, at the international boundary. North-bound traffic into Canada is handled on the East side of the building, and south-bound traffic on the West side. The line of cars is proceeding north into Canada. This building also accommodates the immigration service at this port. At Douglas the Peace Arch is erected.

IN NEW BRUNSWICK

At St. Spephen

St. Stephen, New Brunswick, had a busy Labour Day week end with heavy tourist and local traffic. Sixty-day touring permits issued numbered 469, as compared with 438 issued in the same period last year. Permits issued for Canadian cars outwards numbered 110 as against 54. Local traffic handled in the three-day period consisted of the following: United States automobiles inwards 5,058, outwards 5,054; Canadian automobiles inwards 3,479, outwards 3,477; other vehicles inwards 59, outwards 59; passengers inwards 25,078, outwards 25,014. The following summary covers tourist travel through this port from the opening of the season up to August 31, 1933, with comparative figures for the corresponding period of last year:—

Sixty-day touring permits 9,344 (9,713), twenty-four hour touring permits 802 (1,037), six-month touring permits 15 (11), permits issued for Canadian cars leaving Canada 1,926 (1,132); local travel inwards 297,959 (453,061), outwards 304,538 (458,033).

IN QUEBEC

At Philipsburg

Foreign tourist automobiles entering Canada through the outport of Philipsburg, Quebec, in the four-day holiday period, September 1-4, numbered 3,443, as compared with 3,750 in a similar period last year. Foreign cars outwards numbered 3,362. Canadian cars outwards this year totalled 780, inwards 820. During the Labour Day week end last year 555 Canadian cars reported outwards. Passengers carried numbered 10,029 inwards, 12,636 outwards. Following is a summary covering tourist travel through Philipsburg from April 1 to August 31:—

United States automobiles inwards 31,411, outwards 32,425; Canadian automobiles inwards 10,672, outwards 10,742; other vehicles inwards 90, outwards 90; passengers inwards 128,767, outwards 132,755.

At Rock Island

E. J. Struthers, Collector, informs the Review that Saturday, September 2, was one of the busiest days ever experienced at the port of Rock Island, Quebec, the services of both port and highway staffs being required to keep the traffic moving. In the 4-day period, September 1-4, the number of Canadian cars reported outwards showed an increase compared with the same period a year ago, while the number of United States cars decreased. Total traffic inwards and outwards amounted to 5,337, made up as follows: United States cars inwards 1,774, outwards 1,767; Canadian cars inwards 914, outwards 882. Totals for the eight months period from January 1 to August 31, 1933, with figures for the corresponding period of last year in brackets, were: United States automobiles inwards 44,663 (53,626), outwards 44,625 (53,516); Canadian automobiles inwards 24,222 (23,169), outwards 23,832 (23,142).

There has been much incoming and outgoing travel this season at Rock Island, Quebec. This illustration shows the Customs office, Rock Island, and Derby Line, Vermont, joined by one street.

At Cantic

At the outport of Cantic, Quebec, Labour Day week end travel was heavier this year than last, a total of 3,408 cars being handled in the 4-day period, September 1-4. This total was made up as follows: United States cars inwards 1,727, outwards 986; Canadian cars inwards 391, outwards 304. In the period from January 1 to September 4, a total of 43,149 automobiles were cleared through this outport. This number comprised the following: United States automobiles inwards 20,588, outwards 13,491; Canadian automobiles inwards 5,182, outwards 3,888.

At Lacolle

While the number of United States automobiles cleared through the outport of Lacolle, Quebec, over the Labour Day week end, September 1-4, decreased substantially compared with the same period last year, the number of Canadian automobiles handled showed a considerable increase. Vehicles of all kinds inwards and outwards numbered 7,687. Of this total United States automobiles inwards numbered 1,904, outwards 3,198; Canadian automobiles inwards 1,267, outwards 1,264; other vehicles inwards 27, outwards 27. From the beginning of the tourist season until September 7, United States cars entered at this outport totalled 26,545, United States cars outwards 39,102. Canadian cars inwards numbered 14,850, outwards 14,954; other vehicles inwards 1,650, outwards 1,650.

Through Noyan

Traffic through the outport of Noyan, Quebec, over the Labour Day week end was lighter this year than for the same period last year, the total number of automobiles handled in the two periods being 960 and 1,181. United States cars inwards numbered 412, outwards 385, while Canadian cars inwards numbered 92, outwards 71. From April 1 to September 5, 1933, a total of 8,771 automobiles were entered through this outport, as against 10,703 in the corresponding period last year. Automobiles reported outwards numbered 8,226 this year and 10,136 in the same period of 1932.

TROUT RIVER FIGURES

Tourist traffic cleared through the outport of Trout River, Quebec, from April 1 to September 4, inclusive, gives the following totals: —United States automobiles inwards 12,558, outwards 13,229; Canadian automobiles inwards 4,754, outwards 4,927; passengers inwards 62,937, outwards 64,682. Totals for the Labour Day week end alone were:—United States automobiles inwards 767, outwards 841; Canadian automobiles inwards 285, outwards 294; passengers inwards 4,206, outwards 4,316.

IN ONTARIO

AT FORT ERIE

During the period from April 1 to August 31, automobiles cleared inwards and outwards at Fort Erie via the Peace Bridge and ferry totalled 1,055,191, and the number of passengers carried 2,768,174. Touring permits issued at Fort Erie from April 1 to August 31, totalled 75,126.

Automobile traffic was heavy at this port over the Labour Day week end, September 1-4, according to figures furnished the REVIEW by F. T. Pattison, Collector. A total of 49,813 cars were handled at the ferry and Peace Bridge, while passengers carried numbered 111,379.

BUSY AT THE FALLS

The volume of automobile tourist traffic through the port of Niagara Falls, over the long week end, September 1 to 4, increased substantially compared with the same period of last year, W. S. Byers, Collector, informs the REVIEW. In addition to the regular vacations of thousands of United States tourists in Canada, the chief attractions which drew these tourists into this section of the province were the Canadian National Exhibition, fishing in northern Ontario and Quebec, horse racing and athletic events. It is expected that many United States tourists will continue to travel through Ontario, either going to or returning from the Century of Progress Exposition at Chicago. During the Labour Day period the three international bridges held a steady stream of traffic, reminiscent of the rush days of 1929. On the Lower Arch bridge three lines were in use at the exits to handle the inspection. The following summary covers traffic in the four-day period:—

The Peace Bridge between Fort Erie, Ontario, and Buffalo, New York. It is a busy avenue for tourist travel.

Total number of automobiles inwards and outwards 56,870, made up of 23,103 United States automobiles inwards and 20,380 outwards, 6,900 Canadian automobiles inwards and 6,487 outwards; other vehicles 1,333, inwards 667, outwards 666; passengers 312,491, inwards 156,671, outwards 155,820; sixty-day touring permits 8,228; twenty-four hour permits 18,418; traveller's vehicle permits 15; touring permits issued for Canadian cars outwards 1,522.

During the month of August a total of 237,786 automobiles were reported inwards and outwards through Niagara Falls. Of this number 178,081 were United States cars and 59,705 were Canadian. Other vehicles numbered 7,251; passengers 1,187,922. Sixty-day touring permits issued for the month totalled 24,535, twenty-four hour permits 64,183, traveller's vehicle permits 191, permits for Canadian cars outwards 6,215.

From the beginning of the fiscal year up to August 31, a total of 311,776 United States automobiles entered Canada through this port, and 108,807 Canadian automobiles were reported outwards. The total number of cars inwards and outwards in the five months period was 842,236. Other vehicles numbered 36,492, passengers 4,073,495.

HEAVY AT WINDSOR

During the three months, June, July and August, a total of 730,984 automobiles were handled at the port of Windsor, Ontario. Of this number 370,996 were reported inwards and 359,988 outwards. Incoming automobile traffic totalled 26,158 cars in the 4-day period September 1-4, and outgoing cars numbered 23,642. This shows a substantial decrease compared with a similar period of last year. Sixty-day touring permits issued numbered 10,939, permits issued for Canadian cars outwards 1,602.

INCREASE AT WALKERVILLE

Increased automobile tourist travel over the Labour Day week end compared with last year, is reported from Walkerville, Ontario. Sixty-day touring permits issued at this outport numbered 575, twenty-four hour permits 2,144; permits issued for Canadian cars outwards 178. Passengers entered in the week end period totalled 7,052, and passengers reported outwards 9,067. Fourteen aeroplanes reported inwards at the Walkerville Customs Airport, and 12 reported outwards. Totals covering tourist traffic from the opening of the season up to September 15, were as follows: Sixty-day touring permits issued 7,300; twenty-four hour permits 52,924; permits issued for Canadian cars leaving Canada 2,380; passengers inwards 105,786, outwards 135,109; aeroplanes inwards 47, outwards 42.

THROUGH AULTSVILLE

Incoming automobile traffic through Aultsville, Ontario, an outport of Cornwall, in the three-day period, September 2 to 4, numbered 124 automobiles, outgoing traffic 140. From the opening of the tourist season until September 4, a total of 1,640 automobiles entered through this outport and an equal number reported outwards.

AT MORRISBURG

Increased automobile tourist travel for the season beginning April 1 up to Septembed 4, over last year's figures, is reported from Morrisburg, Ontario. For the Labour Day week end, however, traffic was lighter than last year owing partly to the fact that construction work was in progress on the Ottawa-Morrisburg highway. The total number of automobiles handled in the period from April 1 to September 4, this year, was 12,349, an increase of 2,758 over the same period last year. This total was made up as follows: United States automobiles inwards 4,035, outwards 5,357; Canadian automobiles inwards 1,251, outwards 1,136. During the three-day period September 2-4, 1933, a total of 570 automobiles were handled, as compared with 642 in the corresponding period of last year. United States cars inwards numbered 177, outwards 252; Canadian cars inwards 62, outwards 79.

THROUGH PRESCOTT

An interesting feature of the tourist travel through the port of Prescott over the Labour Day week end, as well as the five months' period from April 1 to September 5, is the increase in the number of Canadian cars reported inwards and outwards, in face of the greatly diminished tourist traffic. In the three day period, September 2 to 4, a total of 605 United States automobiles entered through Prescott, compared with 785 in the corresponding period last year. Canadian automobiles outwards in the same two periods were 208 and 153. In the five months' period United States cars inwards numbered 10,302, outwards 9,426, as against 13,397 inwards and 12,522 outwards in the corresponding period last year, a difference of 6,191. Canadian cars numbered 3,607 inwards and 3,741 outwards as against 3,387 inwards and 3,442 outwards for the two periods, a difference of 519.

At Rockport

At Rockport, Ontario, an outport of Gananoque, 817 automobiles were handled over the Labour Day week end. Of this number 377 entered and 440 were reported outwards. From May 1, at which date the ferry service connecting Rockport and Alexandria Bay, New York, begins, until September 4, a total of 3,660 automobiles were reported inwards and 3,223 outwards.

At Sarnia

One thousand more automobiles, inwards and outwards, were reported through the port of Sarnia during the Labour Day week end this year than last, the total for the holiday period this year amounting to 9,192. This number was made up as follows: United States automobiles inwards 3,651, outwards 3,660; Canadian automobiles inwards 1,063, outwards 818.

Through Sault Ste. Marie

Tourist travel through the port of Sault Ste. Marie over the Labour Day week end was heavier this year than last. United States automobiles inwards in the three-day period this year numbered 628, outwards 553, and in the same period last year 563 and 400. Canadian automobiles this year numbered 120 inwards and 144 outwards, as compared with 135 and 159 last year. During the entire season up to and including September 4, a total of 12,703 United States cars were reported inwards and 9,741 outwards. Canadian cars inwards totalled 1,685, outwards 1,255.

IN MANITOBA

At Emerson

Increased travel on the part of Canadian tourists, but a decrease in the number of automobile tourists from the United States, is reported from the frontier port of Emerson, Manitoba. Over the Labour day week end 2,699 cars were handled as compared with 2,561 in the same period last year. United States cars inwards in the two periods were 561 (463), outwards 566 (985); Canadian cars inwards 837 (660), outwards 735 (453). During the periods from April 1 to September 4, this year and last, cars entered and cleared were as follows: United States cars inwards 10,428 (15,273), outwards 9,556 (14,518); Canadian cars inwards 9,408 (9,619), outwards 10,202 (9,550).

IN ALBERTA

Through Coutts

Traffic through the outport of Coutts, Alberta, was lighter this year than last during both the Labour Day week end and the period from April 1 to August 31. During the latter period 26,018 automobiles were cleared, made up of:—United States cars inwards 5,617, outwards 5,589; Canadian cars inwards 7,398, outwards 7,414. During the week end 598 cars were handled, made up of:—United States cars inwards 121, outwards 125; Canadian cars inwards 175, outwards 177.

IN BRITISH COLUMBIA

Following is a summary covering international automobile traffic at boundary points under the survey of the port of New Westminster, B.C., for the period from June 1 to September 4, 1933, with comparative figures for a similar period last year:—

Aldergrove.—Foreign cars in 1,770 (8,084), out 1,443 (6,937); Canadian cars in 1,587 (1,194), out 1,613 (1,416).

Douglas.—Foreign cars in 7,602 (15,856), out 4,676 (13,577); Canadian cars in 10,904 (14,766), out 7,727 (13,304).

Huntingdon.—Foreign cars in 5,064 (8,803), out 4,283 (7,247); Canadian cars in 4,238 (4,410), out 4,842 (5,051).

Pacific Highway.—Foreign cars in 15,581 (14,699), out 17,745 (15,861); Canadian cars in 18,428 (11,158), out 21,606 (13,031).

At *Boundary Bay* totals for the 1933 period alone are given:—foreign cars in 4,561, out 4,543; Canadian cars in 20,834, out 21,013.

* * NEWS AND COMMENT * *

MONTREAL: Increases occurred in all departments of the Customs express branch, Montreal, in August last compared with August, 1932. Collections increased by $7,367, packages delivered by 99, and entries received by 961. Totals for the month were: collections $129,449, packages delivered 7,934, entries received 1,627. At the Customs postal branch collections totalled $56,574, as compared with $60,753 for August last year.

Despite a considerable decline of over 32,000,000 bushels in the amount of grain delivered outwards by the Harbour Commission here this season, there is a notable increase in the number of ocean steamers arriving in port to load cargo. There is an increase of ninety-one this season in the number of ocean vessels arriving in Montreal to September 21, 1933, the respective totals being 735 and 644. There is also an improvement in the coasting trade, an advance of fifty-eight craft being noted, in this instance the respective totals being 267 and 209.

TORONTO: Business transacted at the Customs express branch, Toronto, in August this year as compared with August, 1932, was as follows: collections $160,187 ($173,581), packages received 11,524 (11,898), entries 2,271 (2,468). At the Customs postal branch business in August this year and last was: collections $57,196 ($56,788), packages received 21,030 (23,449), packages delivered 19,331 (19,701), entries 1,841 (1,966).

At the Leaside Customs Air Harbour 27 aeroplanes reported inwards during August, and 30 outwards, as against 36 inwards and 40 outwards in August last year. Passengers carried in August, 1933, numbered 66, and in August last year 85.

WINDSOR, ONT.: A. H. Dalziel, Collector, received a letter recently from Mr. Hughes-Hallatt, H. B. M. Consul at Detroit, expressing appreciation for courtesies extended to Mr. Hubert Scott-Paine by the Customs staff on the occasion of the international motorboat races for the Harmsworth Cup held on the St. Clair River in September.

HALIFAX: Cargo handled over the wharves of the Halifax Harbour Commission between January 1 and September 15, 1933, totalled 565,800 tons, compared with 479,637 tons in the same period last year, and 462,147 tons in 1931. Imports this season amount to 252,577 tons and exports to 313,223 tons. Cargo handled during the week ending September 15 shows a decline from the same week last year, the respective figures being 8,363 tons and 19,440 tons. The figures for 1931 were 9,535 tons.

EDMONTON: A new international tourist highway connecting Canada and the United States is now practically completed and will be known chiefly under the name of the Sunshine Highway. This highway, the only international project of its size east of the Rocky Mountains, connects Alberta's extensive highway system with that of the states of Montana, Nevada and California, making an attractive scenic route along the eastern side of the Rockies from the Peace River District in Northern Alberta to San Diego, California, on the south, a distance of more than 2,500 miles.

Announcement of the completion of the new route was given at the Sunshine Trail Convention recently held in Lethbridge, Alberta. That stretch of the new highway running through Alberta, from the United States-Canadian border southwest of Lethbridge to the Peace River, a distance of 725 miles, has been completed for some time. Montana is now engaged in completing the last link of the highway in that state.

For the larger portion of the distance this highway is an all-weather route, being gravelled in Alberta to 50 miles north of the city of Edmonton, about 420 miles. The route through Montana, which is Highway No. 91 of that state, is all-weather road the entire distance. From Salt Lake City north to Peace River is a distance of over 1,600 miles.

The new highway gives easy access to the Rocky Mountain resorts of Montana and Alberta by connecting all-weather roads.

OTTAWA: A farewell reception was tendered J. H. B. Cyr, of the Excise Tax Branch at headquarters, by officers of the staff, on the occasion of Mr. Cyr's retirement on superannuation, September 1, 1933, after 21 years of service. V. C. Nauman, Controller of Excise Taxes, presented Mr. Cyr with a silver mounted pipe and smoking equipment on behalf of the staff and commented on the retiring officer's years of faithful service.

Hamilton, Ont.: The following six officers of the Customs-Excise staff of this port were retired on superannuation, August 31, 1933:—J. H. Hewson, Surveyor; C. H. Ross, Computing Clerk; A. E. Croal, Gauger; G. Burkholder, Customs Examiner; G. Dean, Senior Clerk; T. J. O'Reilly, Messenger.

On the final day of their service R. Colvin, Collector, presented a silver serving tray, engraved with the name of the recipient, to each retiring officer on behalf of the assembled staff.

Victoria, B.C.: Retiring on superannuation on August 31, 1933, Andrew P. L. Calderwood, Senior Customs-Excise Clerk, and Peter Shandley, Senior Customs-Excise Examiner, were the recipients of good wishes and presentations from their associates. Mr. Calderwood had thirty-five years of service, and Mr. Shandley twenty-five. The presentations were made on behalf of the Customs-Excise staff by F. W. Davey, Collector of Customs and Excise for the port of Victoria. Mr. Calderwood was presented with a pair of binoculars and Mr. Shandley with a silver service.

Berthierville, Que.: George Normandin, Special Exciseman, and Hercule Olivier, Customs-Excise Examiner, were retired on superannuation, August 31, 1933. Mr. Normandin entered the government service in June, 1901, as Exciseman in the Department of Inland Revenue at Montreal. In 1910 he was transferred to the distilleries, Berthierville, and for some years has been in charge there. Mr. Olivier received his first appointment in 1902 as Excise Officer at the distilleries. He was reclassified as Customs-Excise Examiner in 1921.

Collingwood, Ont.: J. H. Richardson, of the Customs-Excise staff of this port, retired on superannuation September 7, 1933, after twenty years service. Mr. Richardson was first employed by the Department as a Preventive Officer at Collingwood in 1913, and was appointed Customs-Excise Examiner in 1921.

At a farewell gathering D. McIntyre, Collector, read an address, and F. H. Bellamy, Postmaster, presented the retiring officer with a gold watch and chain on behalf of the assembled staffs.

Walkerville, Ont.: After 35 years service H. L. Berry, of the Customs-Excise staff of this outport, retired on superannuation August 31, 1933. A suitably engraved walking-cane, a gift from his former colleagues, was presented to Mr. Berry by A. H. Dalziel, Collector at the port of Windsor, who spoke of the retiring officer's long record of efficient service.

Tribute was also paid to Mr. Berry by A. F. Brain, retired Dominion Inspector of Distilleries, John Bailey, retired Sub-Collector, and E. Lyons, formerly in charge of the distillery at Amherstburg.

VANCOUVER IN LEAD

Heavy Grain Shipments from Pacific Port

VANCOUVER was the leading grain exporting point in Canada during the crop year ended July 31, 1933. Total shipments amounted to 97,502,207 bushels, of which wheat accounted for 91,712,728 bushels and coarse grains 5,789,479 bushels.

The 1932-33 clearances of grain for export were the highest on record for Vancouver, being nearly two million bushels in excess of the previous record year, 1928-29, though in that year the wheat shipments reached 94,636,023 bushels, the peak recorded, but the shipments of coarse grains totalled only 536,000 bushels.

Vancouver, in addition to being one of the chief ports on the Pacific Coast, is the third largest city in Canada, its population, exclusive of the adjacent municipalities, being about 245,000. Compared with most of the other seaports in Canada and elsewhere, Vancouver, from the viewpoint of age, is young, for it was founded as recently as 1886, and it was not until a year later that it was connected with Eastern Canada by direct railway communication. The city is named after Captain George Vancouver, of the British navy, who, in 1792, sailed his ship H.M.S. *Discovery*, into Burrard Inlet, on the shores of which the city now stands.

* QUESTION BOX AND LETTER BAG *

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) A United States citizen purchased an automobile in the United States prior to June 1, 1931. May he enter it for duty so that he can use it in Canada for business purposes? May such automobile be sold by the importer in Canada, or must it always remain in his own personal possession?

(2) A Canadian aeroplane leaving a private flying field not designated as a Customs Air Harbour, clears outwards for a foreign country. He reports inwards on this trip at a designated Customs Air Harbour. He immediately clears outwards from that harbour to the same foreign country as before. Is he permitted to clear direct from the foreign country to his private flying field which by the way is situated close to a Customs port, or is he compelled to return to the Customs Air Harbour from which he cleared outwards?

(3) Will you please publish in the *Question Box* department of the Review a summary of the regulations covering foreign yachts visiting Canada and stopping at any given port or travelling from one Canadian port to other Canadian ports for pleasure purposes?

The answers are:—

(1) A used or second-hand car purchased by United States citizen in the United States prior to 1st June, 1931, may not be entered for duty but would be regarded as prohibited importation under the provisions of Tariff Item 1215. This answers both inquiries in question No. (1).

(2) An aeroplane may clear foreign from one Canadian customs port and may report inwards foreign at any other Canadian customs port, with the understanding that, if the port of destination is not a customs air harbour, the pilot telegraphs the Collector prior to taking-off advising him of the time and place of proposed landing and the number of his machine.

(3) Foreign yachts are required to report inwards on the customary forms on arrival. After it has been established that the visit is temporary and solely for pleasure purposes, a permit on Form C-13 is issued under the provisions of Circular 319C. The permit is surrendered and report outwards is filed and clearance granted on return. Reports inwards and outwards are required at each customs port at which these vessels touch, but exemption from reporting is granted while proceeding only within the jurisdiction of a port.

These questions will be dealt with in the next number:—

(1) Would it not simplify matters at inland Customs ports if Immigration authorities at the border gave a letter of clearance to individuals entering Canada as settlers, so that the inland Customs ports would have a record of the immigrant's fitness when clearing their possessions by settler's effects entries?

(2) A merchant in Canada returns to the exporter a pair of shoes found to be defective and which had been worn by the customer. The exporter replaces the defective pair with a new pair free of charge. The pair of shoes sent in replacement is subject to duty, etc. on the fair market value. Is any special duty payable on them because of being a replacement?

(3) Who were the various Deputy Ministers of Inland Revenue from Confederation to the merging of that department with the Department of Customs.

A Question Regarding Guns

B. de Wiele, Sub-Collector at Vernon, B.C., writes:—

An answer through the columns of our Review, to the following question would, I think, be of interest to a number of officers who for the first time come in contact with a like instance.

A British subject enters Canada from England, direct. From Montreal he decides to travel via the United States to British Columbia, and is advised to express his sporting gun to his destination. This he does, and the gun eventually arrived, as one case of baggage. There is no doubt the gentleman in question is a bona fide tourist, and entitled to the use of his gun (without fee) during his stay here.

The question is:—What is the proper procedure for making a correct entry, and a correct cancellation of the manifest?

Editor's Note.—The cancellation column on freight and express manifests is headed "Entry, Re-Manifest or Unclaimed List Number" and all commercial importations can be cancelled by one or other of these methods. When, however, articles subject to release as tourists' outfits are imported by freight or express, it is obviously impossible to account for them by entry, re-manifest or unclaimed list number, and the only possible means of cancelling the manifest is by recording thereon the number of the tourist permit executed on form E-29

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

Quebec

Rock Island (Beebe): H. E. Lanctot, Customs Excise Examiner.

Ontario

London (Parkhill): R. M. Leslie, Sub-Collector of Customs and Excise, Limited Service.

British Columbia

Nanaimo (Powell River): W. J. Goldsmith, Customs Guard; C. R. C. Johns, Customs Guard.

Administrative

Miss E. R. M. Crawford, Stenographer, Grade 2.

Audit

E. D. Lawrence, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Amherst (Springhill): H. D. Fraser, Sub-Collector of Customs and Excise, Limited Service (deceased).

Halifax: P. J. Houlihan, Customs Excise Examiner (deceased).

Ontario

Brantford: Frederick Corey, Customs Excise Examiner (superannuated).

North Bay: Adam Torrance, Collector of Customs and Excise, Grade 2 (superannuated).

Manitoba

Winnipeg: L. B. Pacaud, Senior Customs Excise Clerk (deceased).

British Columbia

Vancouver: Miss M. M. Whalen, Stenographer, Grade 2, (resigned).

Administrative

C. M. Ingall, Superintendent of Excise Tax Collections (resigned).

DISMISSAL

Quebec

Quebec (Amos): J. E. Montambault, Sub-Collector of Customs and Excise, Limited Service (services dispensed with for failure to comply with Departmental instructions).

TRANSFER

D. J. Beattie, from Customs Excise Examiner, Athelstan, Que., to Sub-Collector of Customs and Excise, Limited Service, Hemmingford, Que.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1932 AND 1933.

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,180,577 93	6,152,933 62		
Less Refunds and Drawbacks	354,100 38	749,417 21		
Net	5,826,477 55	5,403,516 41	422,961 14	...
Excise Taxes	6,698,658 24	10,006,192 19		
Less Refunds and Drawbacks	62,887 16	147,607 45		
Net	6,635,771 08	9,858,584 74	...	3,222,813 66
Excise Duties	3,560,743 84	3,211,124 53		
Less Refunds and Drawbacks	23,925 13	75,937 37		
Net	3,536,818 71	3,135,187 16	401,631 55	...
Sundry Collections	89,376 15	53,975 84		
Less Refunds and Drawbacks	Nil	19 57		
Net	89,376 15	53,956 27	35,419 88	...
Net Totals	16,088,443 49	18,451,244 58	860,012 57	3,222,813 66
Net Increase	...	...	...	2,362,801 09

TOTALS FOR SIX MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	40,913,346 97	33,701,617 67		
Less Refunds and Drawbacks	3,368,952 20	3,431,271 93		
Net	37,544,394 77	30,270,345 74	7,274,049 03	...
Excise Taxes	39,984,833 01	46,238,819 12		
Less Refunds and Drawbacks	409,156 22	832,174 56		
Net	39,575,676 79	45,406,644 56	...	5,830,967 77
Excise Duties	21,815,035 98	18,900,670 31		
Less Refunds and Drawbacks	282,334 15	294,643 37		
Net	21,532,701 83	18,606,026 94	2,926,674 89	...
Sundry Collections	476,157 24	403,969 23		
Less Refunds and Drawbacks	837 32	275 67		
Net	475,319 92	403,693 56	71,626 36	...
Net Totals	99,128,093 31	94,686,710 80	10,272,350 28	5,830,967 77
Net Decrease	...	...	4,441,382 51	...

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF SEPTEMBER, 1932, AND SEPTEMBER, 1933.

—	September 1932	September 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,318,835 56	2,235,198 16	83,637 40	...

TOTALS FOR SIX MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	51,587,611 85	46,462,524 32	5,125,087 53	...

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1932 AND 1933

—	September, 1932		September, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)	....	42,186,815	....	57,784,804
Total Exports (Foreign Produce)	....	477,989	....	543,698
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ..... Bush.	26,874,237	15,246,529	19,666,351	14,918,818
Wheat flour ..... Brls.	385,113	1,290,196	552,556	2,136,597
Fish ..... Cwt.	238,131	1,390,130	240,311	1,904,798
Furs ..... $	....	507,133	....	719,839
Meats ..... Cwt.	42,849	456,069	100,261	1,257,115
Cheese ..... Cwt.	138,710	1,468,469	141,205	1,497,006
Planks and boards ..... M ft.	35,455	629,605	112,039	2,040,364
Wood pulp ..... Cwt.	632,763	1,372,728	1,261,667	2,372,807
Newsprint ..... Cwt.	2,385,540	5,424,021	3,556,114	6,612,258
Automobiles and parts ..... $	....	802,338	....	1,034,854
Copper, partially manufactured ..... Cwt.	137,383	711,788	234,015	1,815,572
Nickel, unmanufactured ..... Cwt.	15,492	377,473	105,462	2,626,797
Imports entered for consumption—Free goods	....	13,996,612	....	16,538,458
Imports entered for consumption—Dutiable goods	....	20,507,517	....	21,760,965
Total imports entered for consumption	....	34,504,129	....	38,299,423

—	Six months ended September, 1932		Six months ended September, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)	....	234,075,369	....	265,408,829
Total Exports (Foreign Produce)	....	3,772,514	....	2,813,312
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ..... Bush.	103,698,022	60,917,590	87,616,587	60,279,040
Wheat flour ..... Brls.	2,449,992	8,333,532	2,869,583	10,147,064
Fish ..... Cwt.	1,062,189	8,919,923	1,151,791	10,010,431
Furs ..... $	....	3,613,062	....	4,508,574
Meats ..... Cwt.	318,196	3,558,889	512,331	5,802,923
Cheese ..... Cwt.	533,054	5,409,985	373,523	4,067,951
Planks and boards ..... M ft.	343,158	6,543,366	560,806	9,717,664
Wood pulp ..... Cwt.	3,835,114	8,134,498	6,563,678	12,226,474
Newsprint ..... Cwt.	17,005,148	40,215,274	18,899,956	35,779,438
Automobiles and parts ..... $	....	3,475,480	....	5,403,079
Copper, partially manufactured ..... Cwt.	1,151,431	6,160,207	1,237,950	8,538,234
Nickel, unmanufactured ..... Cwt.	128,794	2,968,120	513,210	13,473,289
Imports entered for consumption..Free goods	....	83,345,454	....	85,984,808
Imports entered for consumption—Dutiable goods	....	138,295,221	....	113,802,854
Total imports entered for consumption	....	221,640,675	....	199,787,662

The National Revenue Review

JUN 21 1934
UNIVERSITY OF TORONTO

In this issue

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Decrease registered in past fiscal year

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CANADA'S REVENUE AND TRADE TABLES
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RULINGS, NEWS AND COMMENT, QUESTION BOX
EDITORIAL

November, 1933

Vol. VII — No. 2

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, H. D. Scully.
Commissioner of Income Tax, C. F. Elliott.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

The National Revenue Review

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J. Sydney Roe, Editor

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Cost of Collection Decreased

PERCENTAGE expense of collection of Customs and Excise revenue in Canada during the past fiscal year stood at the low figure of 3·86, as compared with 4·87 for the previous fiscal year, and 4·45 for 1930-31, according to figures compiled by the Statistical Branch of the Department. Collection costs since Confederation were lowest in the two years 1920 (Customs revenue only) and 1924, standing at 2·49 per cent in each year, while costs reached their highest figure in 1868-69, standing at 7·09 per cent. The average percentage expense of collection since Confederation was 3·88.

Percentage of duty on the total value of goods entered for home consumption, dutiable and free, in 1932-33, dropped to 19·02 from 19·71 in the previous year, which was the highest percentage since 1916. The top figure reached since Confederation was 21·65 per cent for the year 1889, while the lowest percentage was reached in 1873, viz., 10·20. The average percentage of duty on the total value of goods entered for home consumption since Confederation stands at 17·93.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Man (A Journal of the Anarchist Ideal and Movement) published in San Francisco, California.

Rented Wife, a book by Gordon Sayre, published by William Godwin Inc., New York, U.S.A.

Paris Art, an illustrated publication published monthly by the D. & S. Publishing Co. Inc., 480 Lexington Avenue, New York, U.S.A.

French Art and Models Magazine, an illustrated publication published monthly by Culture Publications, 900 Market St., Wilmington, Delaware, U.S.A.

Modern Art Studies, an illustrated publication published monthly by Culture Publications, 900 Market St., Wilmington, Delaware, U.S.A.

Woman Without Love, a book by Roswell Williams, published by G. Howard Watt, 1819 Broadway, New York, U.S.A.

Changes in Ports

THE following changes are made in the lists of ports, outports and Preventive stations, effective 1st December, 1933:—

Port La Tour, an outport under the survey of Barrington Passage, N.S., closed.
Georgeville, an outport under the survey of Rock Island, Que., closed.
Spry Bay, a Preventive station under the survey of the port of Halifax, N.S., closed.

Canadian Cattle for Britain

CANADIAN cattle received in Great Britain in September, 1933, numbered 5,264, compared with 451 in September, 1932. During the past nine months the supply was 35,996 compared with 16,081 in the same period of 1932.

Toronto Revenue Gaining

CUSTOMS and Excise revenue received at the port of Toronto in the six months period April 1 to September 30, 1933, according to a statement furnished the REVIEW by J. H. Bertram, Collector, amounted to $19,600,457, as compared with $21,593,220 received in the corresponding period of last year, a difference of $1,992,763. Receipts from Excise taxes increased substantially, while revenue from all other sources declined. Collections in July, amounting to $3,353,306, registered the first increase in the past fourteen months, receipts in July, 1932, totalling $3,250,864, a difference of $102,441. Increases occurred, also, in August and September, this latter month showing the heaviest collections this year to date amounting to $3,548,238.

The following comparative statement shows the Customs and Excise receipts in detail for the six months' periods this year and last: Import duty $8,046,577 ($10,376,504), sales tax on imports $1,055,867 ($1,333,116), Excise tax on imports $1,524,012 ($1,592,389), Excise taxes $8,129,541 ($7,156,265), Excise duties $829,125 ($1,115,978), sundry collections $15,335 ($18,968).

International Air Travel

COMPARATIVE figures covering the international air traffic through the Customs Air Harbour at St. Hubert, Quebec, for the months of September, 1933, and September, 1932, were as follows:—

Aeroplanes inwards 53 (54), outwards 53 (55); passengers inwards 84 (114), outwards 160 (151); baggage examined inwards 119 pieces (115 pieces), outwards 204 pieces (219 pieces); bags of mail inwards 357, weight 5,270 pounds (439, weight 5,777 pounds); outwards 279, weight 7,991 pounds (287, weight 6,339 pounds); express parcels inwards 9 (4), outwards 9 (1); tourist permits issued 6 (5); value of aeroplane parts imported $4 (nil).

Canadian Tobacco for Britain

EXPORTS of Canadian leaf tobacco in the seven months' period, January-July, this year, amounted to 11,771,290 pounds, compared with 8,941,245 pounds exported in the same period of last year, an increase of 2,830,045 pounds. Of the total amount exported, the United Kingdom received 11,685,548 pounds. Total exports in 1932 amounted to 11,195,415 pounds. Quantities of tobacco exported in the seven months' period this year, according to types, were: bright flue-cured 9,712,775 pounds, Burley 1,359,914 pounds, dark 690,900 pounds, unclassified 6,701 pounds.

More Cigarettes

AN increase in the quantity of cigarettes entered for consumption and in Excise duty collections on potable spirits in September last, compared with September, 1932, is revealed by statistics prepared by the Excise division of the Department. The comparative statements are:—

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of September, 1932, and September, 1933:—

September, 1933, tobacco, cut, 1,329,411 pounds; September, 1932, 1,662,365 pounds. September, 1933, tobacco, plug, 357,519 pounds; September, 1932, 368,601 pounds. September, 1933, cigarettes, number 401,278,420; September, 1932, 313,749,322. September, 1933, cigars, number 11,506,697; September, 1932, 12,799,348. September, 1933, snuff, 74,899 pounds; September, 1932, 71,254 pounds. September, 1933, foreign raw leaf tobacco, 880,042 pounds; September, 1932, 1,042,140 pounds.

Comparative statement of Excise duty collections during the months of September, 1932, and September, 1933:—

September, 1933, spirits potable, $577,909; September, 1932, $539,611; September, 1933, spirits, non potable, $75,762; September, 1932, $85,212. September, 1933, malt, $177,421; September, 1932, $228,555. September, 1933, cigars, $33,602; September, 1932, $38,484. September, 1933, cigarettes, $1,605,483; September, 1932, $1,882,826. September, 1933, manufactured tobacco, $352,148; September, 1932, $420,031. September, 1933, foreign raw leaf tobacco, $355,024; September, 1932, $421,315. September, 1933, beer, $18,269; September, 1932, $22,029. September, 1933, licences, $329; September, 1932, $156. September, 1933, total, $3,195,950; September, 1932, $3,638,222.

Snuff is Going Up

SNUFF is going up again. Excise statistics show that in September last 74,899 pounds of this product were entered for consumption, compared with 71,254 pounds in September, 1932. And that is a sign of recovery that cannot be sneezed at.

Re Tariff Item 523 (c)

COLLECTORS were advised by official memorandum, dated October 30, 1933, as follows:—

Memorandum 584, dated the 5th November, 1932, is hereby cancelled, and the following ruling substituted therefor:—

Woven fabrics wholly of cotton will be permitted entry under Tariff Item 523 (*c*) when composed of single or ply yarns or both, provided that the number of hanks of original single yarn used averages one hundred or more to the pound.

It, therefore, follows that each pound of fabric, exclusive of dressing or sizing materials, must have been made of at least 84,000 yards of single yarn, even though such single yarns may have been twisted together and appear in the fabric as ply yarns.

For example: A fabric consisting wholly of ply yarns of which the individual strands average 100's or finer may be permitted entry under this Tariff item.

Invoices covering fabrics claimed to be entitled to entry under this item should contain sufficient information to prove that the average counts of the original single yarns is 100's or finer.

Exports to the United Kingdom

THE exports of Canadian domestic products to the United Kingdom in September, 1933, totalled in value $22,120,521, compared with $14,466,304 in August and $19,232,731 in September last year, the increase over the previous September being $2,628,104 or about 13½ per cent. The six months' export to the United Kingdom aggregated $99,817,300 compared with $83,854,284 in the same period of 1932, an increase of $15,963,016 or 19 per cent.

Exports of Farm Products to United States

THE export of products of the Canadian farm to the United States in September, 1933, totalled in value $1,526,529 compared with $841,597 in August and $220,232 in September, 1932, or almost seven times that of a year ago. During the three months ending September, 1933, this export totalled $3,272,252 compared with $805,249 in the same period last year. The largest gain last month was in the export of rye which totalled 1,096,082 bushels of the value of $630,048 as against nil a year ago. Potatoes were 27,530 bushels at $23,374 whereas there was none in September last year. There were 213 horses valued at $22,429 compared with 292 at $5,695; fresh berries increased from $50,771 to $83,003; bran and shorts increased from $1,692 to $237,603; maple sugar increased in volume from 50,684 to 64,691 pounds but decreased in value from $5,693 to $5,132; wool increased from $9,967 to $413,953. There were decreases in meats, milk products and cattle.

Silver sent to China

SILVER bullion sent from Canada to China in September, 1933, amounted to 749,808 ounces valued at $287,581. The total export was 1,096,851 ounces at $418,924 compared with 655,512 at $253,328 in August. The export of silver in ore was 653,102 ounces at $227,492, all of it going to the United States.

Chief Markets in September

THERE were 13 countries to which Canadian exports valued at over half a million dollars went in September, 1933, compared with 12 in August and 11 in July. They were: United Kingdom $22,121,000, United States $14,481,000, Netherlands $2,192,000, France $1,790,000, Germany $1,433,000, St. Pierre and Miquelon $1,288,000, Belgium $1,043,000, Australia $1,025,000, Japan $1,000,000, British South Africa $832,000, Newfoundland $702,000, China $698,000, Italy $671,000. In August there were only four countries to which goods valued at over a million were exported, whereas in September there were nine.

Canada's Balance of Trade

CANADA'S balance of trade in September, 1933, was favourable to the extent of $19,630,086, compared with a favourable balance of $8,160,675 in September, 1932. For the six months ending September last the favourable balance was $68,035,486 compared with $16,207,208 in the same period last year.

Export of Gold in September

THE September, 1933, export of gold bullion was $5,806,689, all of it going to the United Kingdom. Raw gold to the value of $168,443 went to the United States.

Exports of Agricultural Implements

AGRICULTURAL implements and machinery were exported from Canada in September, 1933, to the value of $124,406, which included $23,628 to the United States, $12,262 to the United Kingdom, $27,149 to British South Africa, $10,874 to Australia, $8,431 to New Zealand and $17,403 to Argentina. The total export in September last year was $75,698.

Customs Work of the Departmental Laboratory

THE chemical laboratory is a busy branch of the Department of National Revenue that is little understood by Customs and Excise officers or by the public in general. Therefore a brief outline of the workings of the branch may be of interest to readers of the REVIEW. The staff consists of thirteen officers, comprising a chief analyst, four chemists, two assistant chemists, three junior chemists, one laboratory assistant, one laboratory helper, one stenographer. During the past fiscal year more work has been handled at the laboratory than ever before in its history. Customs memoranda, with one or more samples each, dealt with numbered 1,750, as compared with 1,447 in 1931-32, an increase of about 21 per cent. Excise samples analysed numbered 1,328, as compared with 1,144 analysed in 1931-32, an increase of 16 per cent. Liquor seizures analysed totalled 983 in the past fiscal year, and 1,138 in the previous year, a decrease of 13·6 per cent. In addition to the above there is a substantial number of samples of sugar and molasses tested each year.

Many articles that are entered through Customs are difficult to classify, in which case the Collector of a port sends a sample to be appraised by the Department at Ottawa. On receipt of the sample the Dominion Appraiser collects all the necessary information including the chemical nature and probable origin and use of the material, all of which may be factors in arriving at a correct classification. The sample is sent to the laboratory for the analysis, and the chief analyst turns it over to an officer of the chemical staff who examines it and reports to the chief.

Research work carried on by the chemical staff apart from regular routine duties is of importance and has resulted in discoveries that have received international recognition. Analytical chemistry requires a wide knowledge of general chemistry and manipulative skill. When a research has been successfully completed the results are published. A government chemist who is faced with a question relating to the collection of taxes from the public must solve problems which many chemists may sidestep.

All information collected in the Customs-Excise Chemical Laboratory is confidential, and, of course, it is used impartially, whether the findings are contrary to the contention of the Department and in favour of the importer or otherwise.

Amongst the many problems continually being presented, with samples, for solution are the following: What is the composition of certain metal goods? Are textiles of one material, or are there traces of other materials? What is the sugar content of syrups? Is this sample of coal anthracite or bituminous? Is this rubber crude or reclaimed? Is resin artificial or natural? Is this a sample of crude petroleum oil in its natural state, or is it a synthetic mixture? What is the composition of buttons? Do certain packings contain asbestos?

A large proportion of the samples received bear trade names and give no indication of their composition which is usually complex. The determination of the composition of food stuffs and cosmetics also forms an important part of the chemist's work. In short any number of the thousands of articles entering into the trade of the Dominion each year may require analysis. Consequently an officer of the chemical staff must have a wide general knowledge covering the entire range of imported and exported goods.

Dr. Alfred Tingle is Chief of the Customs-Excise Chemical Laboratory.

Increased Exports of Butter

CANADA'S exports of butter in September, 1933, were 17,199 cwt. valued at $302,766, compared with 1,101 cwt. at $22,730 in August and 1,024 at $22,229 in September, 1932. Great Britain's purchase was 16,082 cwt. at $280,371. For a long time Canada's export of butter has been low, the amount during the past twelve months being only 23,730 cwt.

The World's First Newspapers

THE great newspaper industry of to-day, which consumes millions of pounds of Canadian newsprint each year, had its small beginnings in the middle ages. The most popular means of conveying and receiving the news of that day was the long, personal letter. At first the letters themselves contained fragments of news, then a special sheet of paper with the news was added, and later exclusive news letters were written. This latter form was especially developed by the famous house of Fugger in Frankport on the Main. This system developed to such an extent that finally special officers began to collect news and to copy it into special letters to which people began to subscribe. These letters were sent out by post. By the time printing was invented the spreading of news had reached a high state of development. The next step in line with the present-day newspaper was the production of news reports. These were printed in the form of thin books or pamphlets, and at first dealt mainly with religious matters, though other subjects, such as battles and disasters, were given space also. These first newspapers contained but one item. Later, two news items and then as many as five, together with illustrations, were united in one news pamphlet. The intervals between the issues of such newspapers decreased rapidly from one year to six months, and then to one month. A well-preserved pamphlet newspaper of this kind, printed in the month of September, 1536, contains four news items which it announces thus:—

> News of the occupation of Copenhagen, of the Emperor's military camp in Turin, of the Roman Imperial May, of Count Heinrich von Nassau.

The next step forward was the one-sheet paper. One of the first periodically published newspapers of this kind was the *Strassburger Relation,* issued by Johannes Carolus in 1609, which bears the title (translated from the German):

> Relation of all noble incidents worthy of being remembered such as have come to pass and happened now and again in Upper and Lower Germany, also in France, Italy, Scotland and England, Hispania, Hungary, Poland, Siebenburgen, Wallachey, Moldan, Turkey, etc., in this year 1609, all of which I wish to produce in print in the best manner possible as I have received and obtained it.

Turning back the pages of history still further journalism may be traced even to the time of Julius Caesar, who founded what might be termed a newspaper in the form of large white stone slabs erected in public squares on which government communications were painted which anyone could read and copy.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts, received during the seven months of the fiscal year October 1932 and October 1933. (Decrease marked *)

Districts	1932-33	1933-34	Increase or Decrease	Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	76,324 33	114,261 12	37,936 79	Fort William..	141,000 97	146,328 99	5,328 02
Halifax........	797,194 58	780,114 30	* 17,080 28	Winnipeg......	1,627,383 40	1,350,274 42	* 277,108 98
Saint John.....	519,019 52	522,175 15	3,155 63	Regina........	168,035 15	176,348 45	8,313 30
Quebec........	871,965 87	941,083 17	69,117 30	Saskatoon.....	125,456 52	112,590 38	* 12,866 14
Montreal......	17,287,218 01	15,637,591 94	* 1,649,626 07	Calgary.......	817,397 74	736,126 68	* 81,271 06
Ottawa........	3,038,538 23	3,383,918 16	345,379 93	Edmonton.....	311,610 92	282,289 27	* 29,321 65
Kingston......	116,594 83	134,117 43	17,522 60	Vancouver.....	3,243,713 05	2,891,745 39	* 351,967 66
Belleville......	338,992 56	352,864 72	13,872 16	Yukon........	11,023 26	22,985 78	11,962 52
Toronto.......	15,063,084 87	13,502,369 81	* 1,560,715 06				
Hamilton.....	3,852,325 32	3,149,686 02	* 702,639 30	Total.....	52,872,510 18	48,476,303 37	* 4,396,206 81
London........	4,465,631 05	4,239,432 19	* 226,198 86				

HERE AND THERE

At the end of this month of November ocean vessels will make their final departures of the year from Montreal. The bustle and activity of the shipping season will cease until the ice goes out in the Spring.

The St. Lawrence river proper flows from Lake Ontario to the Gulf of St. Lawrence in a northeasterly direction, for a short distance constituting the boundary between Canada and the United States, but mainly located entirely in Canadian territory. To grasp its real significance, however, it must be thought of in conjunction with the Great Lakes—Ontario, Erie, Huron, Michigan and Superior—and their connecting rivers. So conceived, the St. Lawrence is found to be one of the really great rivers of the world, draining the largest freshwater bodies on the face of the globe, furnishing immense quantities of power, and serving a population of many millions of people. With its tributaries it drains an area of 498,000 square miles—a territory more than 10 times the size of the State of New York.

The river itself was first explored by Samuel de Champlain in 1603 and in 1608 this explorer founded the City of Quebec, choosing a rocky promontory which commanded the river and which has been not inaptly called the Gibraltar of America. Champlain also selected the site of the present City of Montreal in 1611 on an island formed by the junction of the Ottawa River with the St. Lawrence. He could, however, scarcely have foreseen that Montreal, a thousand miles from the open sea, would three hundred years later be the second greatest port of North America, with a population of approximately one million people.

The St. Lawrence, however, does not owe all its fame to its value as a trade route or to the enormous power which it is capable of producing. It is also one of the most beautiful and attractive rivers, from the tourist's point of view. Its clear blue-green water flowing between lofty and sometimes mountainous shores, through a country of great historic and industrial interest, and protected for more than a thousand miles from the storms of the Atlantic, have made it a passenger route of increasing favour.

Here are some items of interest for Excise officers:—

Tobacco was grown near Corinth, Elgin County, Ontario, about 1893, and shortly afterwards at Teeterville, in Norfolk County.

In Madagascar snuff is made by toasting leaf tobacco in a small pan, pounding it to powder in a mortar, and mixing it with sifted wood ashes. It is taken in the mouth, never in the nose, a pinch being thrown on the tongue or placed between the lower lip and gum.

It is believed that the only people in Asia who do not use tobacco are *Yami,* living on a small island east of Formosa. They do not cultivate the plant, nor will they accept tobacco as a gift. In addition they are unacquainted with the preparation of any alcoholic beverage.

The word *cheroot* is derived from the Tamil "shurutter" (a roll of tobacco); hence the Portuguese "charuto."

Not all civil servants have had their salaries reduced. The official cat attached to the staff of the Public Records Office, London, England, is allowed two shillings a week for protecting the records, which are particularly susceptible to attack by mice. Her predecessor got only a shilling, but a rise in the cost of cat's meat brought the official cat a supplementary estimate, and she has suffered no economy cut.

Indications that the bicycle has returned to popular favour again are to be found in the importations. Although September is supposed to be late in the year for a large sale of bicycles there were 517 imported in that month compared with 32 a year ago. As usual the greater number came from the United Kingdom; there were 499 British, and 15 from the United States.

EXPORTS FROM CANADA FOR SIX MONTHS PERIOD

Summary of shipments to Empire and foreign countries

DOMESTIC exports from Canada to British Empire countries in the six months ending September, 1933, totalled $122,240,956 compared with $102,706,164 in the corresponding six months of last year which was an increase of $19,534,792 or 19 per cent.

There were 23 countries to which increased domestic exports went, the figures in brackets being those of a year ago: United Kingdom $99,817,300 ($83,854,284), Irish Free State $2,111,515 ($1,372,414), Aden $21,528 ($9,866), British East Africa $224,035 ($179,351), British South Africa $2,922,642 ($2,064,295), Gambia $3,802 ($1,354), Gold Coast $126,263 ($68,283), Nigeria $34,706 ($27,371), Smaller British West Africa $150 ($96), Straits Settlements $233,130 ($182,688), British Guiana $351,857 ($340,688), British Sudan $3,050 (nil), Jamaica $1,201,199 ($1,191,270), Trinidad and Tobago $957,933 ($880,260), Smaller British West Indies $670,378 ($603,295), Hong Kong $610,654 ($528,194), Malta $91,782 ($50,147), Newfoundland $3,075,015 ($2,858,349), Australia $5,174,634 ($3,580,028), Fiji $67,312 ($42,463), New Zealand $1,686,762 ($1,665,971), Smaller Occania $5,335 ($3,144), Palestine $21,125 ($15,898).

There were 9 countries to which decreased domestic exports went: Sierra Leone $33,566 ($33,660), Bermuda $557,939 ($769,634), British India $1,361,880 ($1,433,352), Ceylon $33,065 ($37,220), Smaller British East Indies $501 ($1,324), British Honduras $123,319 ($308,661), Barbados $515,787 ($597,710), Gibraltar $3,002 ($4,894). The exports to Southern Rhodesia during the six months ending September totalled $179,790 but cannot be compared as last year these were included with the British South African figures.

To Foreign Countries

Domestic exports from Canada to foreign countries in the six months ending September, 1933, totalled $143,167,873 compared with $131,369,205 in the corresponding six months last year, an increase of $11,798,668 or almost 9 per cent.

There were 44 foreign countries to which increased domestic exports went in the six months, the figures within brackets being those of a year ago: Abyssinia $10,854 ($7), Austria $5,831 ($3,909), Belgian Congo $15,035 ($4,318), Bolivia $103,921 ($14,503), Brazil $781,512 ($631,553), Chile $110,139 ($50,039), China $2,436,645 ($1,861,381), Colombia $217,057 ($178,788), Costa Rica $28,787 ($23,110), Cuba $340,158 ($300,062), Ecuador $23,574 ($9,359), Finland $201,371 ($159,862), French East Indies $3,741 ($651), French Guiana $25,264 ($24,845), Germany $5,362,502 ($3,544,283), Greece $135,130 ($6,404), Guatemala $49,506 ($38,513), Hayti $54,082 ($31,044), Honduras $65,048 ($51,277), Iceland $8,376 ($2,865), Other Italian Africa $8,093 (nil), Japan $5,689,197 ($4,098,825), Korea $51,440 ($361), Latvia $430 ($203), Lithuania $160 (nil), Mexico $800,834 ($575,959), Dutch West Indies $37,930 ($27,964), Norway $2,103,144 ($1,589,032), Panama $113,316 ($56,859), Persia $7,640 ($452), Poland and Danzig $27,842 ($18,589), Salvador $6,358 ($6,283), Siam $1,853 ($90), Canary Islands $17,039 ($2,563), Spanish Africa $3,136 ($2,813), Syria $11,590 ($10,826), United States $90,649,161 ($77,783,019), American Virgin Islands $3,164 ($934), Hawaii $333,475 ($173,830), Philippines $272,426 ($147,767), Puerto Rico $184,165 ($161,597), Uruguay $53,368 ($47,811), Venezuela $193,382 ($168,541), Iraq $2,458 ($1,402).

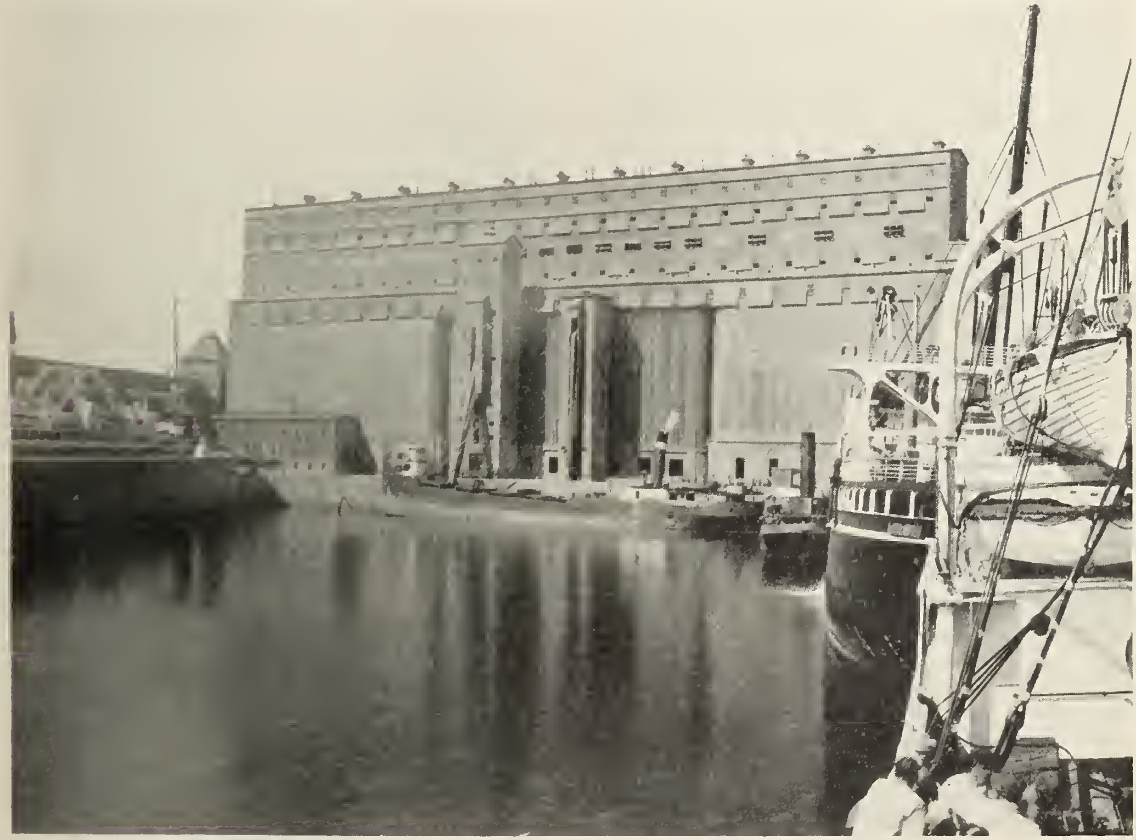
There were 38 foreign countries to which decreased domestic exports went in the six months ending September, as follows: Afghanistan nil ($160), Albania nil ($2,345), Argentina $1,322,217 ($1,391,215), Belgium $6,580,382 ($8,254,178), Czechoslovakia $53,964 ($100,367), Denmark $1,146,776 ($1,228,871), Egypt $27,055 ($48,013), Estonia $128 ($797), France $6,747,054 ($6,966,452), French Africa $12,305 ($17,964), French Oceania $65,977 ($460,303), French West Indies $37,118 ($92,046), Madagascar $12 ($977), St. Pierre and Miquelon $2,398,856 ($2,942,956), Hungary $675 ($2,009), Italy $1,804,232 ($2,056,508), Tripoli nil

($2,941), Liberia $3,337 ($3,629), Morocco $27,465 ($141,133), Netherlands $9,391,750 ($9,503,854), Dutch East Indies $151,835 ($182,025), Dutch Guiana $18,867 ($20,593), Nicaragua $5,687 ($8,811), Paraguay $157 ($1,800), Peru $332,295 ($380,878), Portugal $37,735 ($129,635), Azores and Madeira $13,688 ($25,405), Portugese Africa $462,282 ($487,392), Portugese Asia $420 ($436), Roumania $4,363 ($49,438), Russia nil ($1,307,198), San Domingo $81,246 ($96,395), Spain $847,905 ($1,208,757), Sweden $829,311 ($2,155,593), Switzerland $138,988 ($153,635), Turkey $287 ($12,482), Alaska $73,268 ($118,275), Yugoslavia $102 ($122).

MOVEMENT OF WHEAT IN PRESENT CROP YEAR

Exports of wheat from Canada since August 1, 1933, have been on a smaller scale than during the same period last year. Customs figures show exports of 33 million bushels of wheat and wheat flour during August and September as compared with 48 million bushels during the same months last year. A notable increase in flour exports is shown during the first two months of the present crop year. During August and September exports of flour amounted to 1,032,844 barrels as compared with 715,495 barrels during the same months last year.

During the week ending October 13, 1933, the export clearances of wheat amounted to 3,433,414 bushels compared with 4,215,534



A view of a portion of the Montreal harbour, with No. 1 elevator in the background.

for the previous week and 6,946,769 in the corresponding week of 1932. Clearances by ports for the week ending October 13, 1933, were as follows, the figures in brackets being those of last year: Montreal 1,742,967 (2,031,527), Vancouver 879,247 (2,548,272), Sorel 568,200 (1,115,818), United States ports 243,000 (712,000), Quebec nil (268,485), Churchill nil (270,667), total 3,433,414 (6,946,769).

Eleven weeks ending October 6, 1933: Montreal 18,612,831 (24,991,919), Vancouver 6,392,956 (13,189,380), United States ports 4,394,000 (5,746,000), Sorel 3,182,712 (5,621,-854), Churchill 2,707,891 (2,736,030), Quebec 1,540,158 (372,455), Halifax 18,667 (nil), Victoria nil (314,628), Prince Rupert nil (677,813), total 36,849,215 (53,650,079).

Canadian wheat in store on October 13, 1933, totalled 242,765,024 bushels compared with 235,246,382 the week before and 223,267,357 on the corresponding date of 1932. Canadian wheat in store in the United States amounted to 7,140,694 compared with 12,509,545 a year ago. In-transit wheat on the Great Lakes totalled 8,253,596 bushels compared with 8,263,092 last year. U.S. wheat in Canada was 2,795,278 bushels compared with 8,258,585 a year ago.

Busiest Week of Year

The export clearances of wheat during the week ending October 20, 1933, totalled 5,838,008 bushels compared with 3,433,414 in the previous week, an increase of 2,404,594 bushels. This was the largest export clearance during the present crop year. Clearances by ports were as follows, the figures in brackets being those of a year ago:

Week ending October 20, 1933: Montreal 2,432,089 (2,326,378), Vancouver 1,257,803 (3,510,818), Quebec 1,158,573 (nil), United States ports 694,000 (352,000), Sorel 295,543 (871,724), total 5,838,008 (7,060,920).

Twelve weeks ending October 20, 1933: Montreal 21,044,920 (27,318,297), Vancouver 7,650,759 (16,700,198), United States ports 5,088,000 (6,098,000), Sorel 3,478,255 (6,493,-578), Churchill 2,707,891 (2,736,030), Quebec 2,698,731 (372,455), Halifax 18,667 (nil), Victoria nil (314,628), Prince Rupert nil (677,813), total 42,687,223 (60,710,999).

SAINT JOHN COLLECTOR DEAD

J. McKinney was well-known and efficient officer

THE death of James McKinney, Collector, occurred at Saint John, New Brunswick, on September 29, 1933, in his 69th year. Mr. McKinney was appointed to the Collectorship on July 1, 1932, succeeding J. H. Hamilton, superannuated. He entered the Customs service in 1913 as Acting Preventive Officer, was promoted to the position of Appraiser two years later, and was classified as Divisional Appraiser in 1919. The late Collector was born in Saint John in 1865, residing in that city except for a number of years when he lived at Welsford. He was a prominent member of the New Brunswick Pharmaceutical Society and for years active in the drug-store business. For a time he travelled in the interests of the A. B. McLean Oil Supply Company, relinquishing that position to become local manager of the Continental Life Insurance Company. For a time, also, he was with the bond house of Canadian Investors.

Mr. McKinney was held in high esteem by his colleagues and the business community, and his death is much regretted by his many friends throughout the province.

TRAVEL AT NIAGARA FALLS

Vehicular and passenger traffic through the port of Niagara Falls, via the three international bridges, in September last, decreased slightly compared with September, 1932, as the following comparative statement, covering the two periods, shows:—

Total number of automobiles inwards and outwards 205,653 (211,159), made up of United States automobiles inwards 78,027 (76,349), outwards 76,354 (79,884), Canadian automobiles inwards 25,728 (27,375), outwards 25,544 (27,551); other vehicles inwards 4,772 (3,762), outwards 4,772 (3,871); passengers inwards 512,377 (517,242), outwards 512,092 (532,199); United States automobiles entered under 60-day touring permits 20,761 (19,656), under 24-hour permits 57,618 (60,849), travellers' vehicle permits 164 (207), permits issued for Canadian cars leaving Canada 5,869 (5,559).

ITEMS OF INTEREST FROM EXCISE DIVISION

Re Sales and Excise Taxes

Collectors have been advised by official circular dated October 23, 1933, signed by H. D. Scully, Commissioner of Excise, as follows:—

Re: Application of Sales and Excise Taxes to tires, tubes, etc. Persons who import scrap tires with beads and wires cut in such a way as to render them unsaleable for use on motor vehicles are to be charged Special Excise Tax of 3 per cent and Sales Tax of 6 per cent at the time of importation, unless they hold licences as wholesalers or manufacturers, in which case the usual rulings apply.

Persons importing tires for resale in the same condition as imported, and with beads and wires uncut, will be called upon to account for the Special Excise Tax of 3 per cent, the Excise Tax of 2 cents per pound and the Sales Tax of 6 per cent on the used tires imported. The Sales and Excise Taxes will be governed by the following paragraph:

Persons who import or purchase in Canada, used tires which they retread and sell, are required to operate under sales and excise tax licences and the special excise tax would apply only on importation. Persons operating in this manner are required to account for the Excise Tax of 2 cents per pound on the finished tires produced, together with the Sales Tax of 6 per cent on the sale price.

Persons who manufacture or produce tire liners, patches or shoes from used tires, are held to be manufacturers and required to operate under licence and account for sales tax of 6 per cent on their sales, whether they repaint and package the patches, etc., or not.

Collectors should note that the foregoing is not intended to cancel the provisions of Section 95, Sub-section (2) permitting small manufacturers who sell exclusively by retail to remain unlicensed and the ordinary tire repair shops will not be affected by this circular, unless, their businesses are extensive in the lines mentioned above.

Re: Peanuts

Collectors are advised as follows:—

Persons, firms or corporations, who import or purchase green peanuts which they roast, salt, or otherwise process are required to operate under Manufacturers Sales Tax Licences, whether the operations aforementioned are performed by themselves on their own premises or whether these operations are performed by others for them, or on their behalf, and the tax is held to apply on the sale of the roasted, salted or processed peanuts.

Persons, firms or corporations, who operate roasting machines and perform the actual roasting as above referred to, are also required, as in the past, to operate under Manufacturers Sales Tax Licences and account for sales tax in respect of the roasting of peanuts performed for non-licensees. In this connection, your attention is directed to Section 5, on page 15, of the Consumption or Sales Tax Regulations concerning "Custom Work."

You are requested to see that in the cases of persons, firms or corporations operating in the above manner, in your port, to whom licences have not already been issued, that this action is immediately taken.

The above does not apply to small manufacturers such as vendors of peanuts who travel about the streets, and they will, as hitherto, be regarded as exempt under Section 95, Subsection (2) of the Act.

SASKATCHEWAN DAIRY PRODUCTS

While wheat and other grains are the principal farm products of Saskatchewan, the province is also a substantial producer of dairy products. In 1932 the total value of these was $13,033,100. There are 56 creameries in the province which last year made 17,860,895 pounds of butter. The amount of dairy butter produced during the year was 21,500,000 pounds. Cheese production in 1932 totalled 541,242 pounds, an increase over the previous year of 220,937 pounds.

* * NEWS AND COMMENT * *

Montreal: At a gathering of the staff of the Inspector of Income Tax, Montreal district, Mr. Peter F. McCaffrey, the retiring Inspector, was presented with a substantial cheque. Messages of appreciation of the long and valued service of Mr. McCaffrey were read from R. W. Breadner, Commissioner of Customs and formerly Commissioner of Taxation, and from C. Fraser Elliott, K.C., Commissioner of Income Tax. Mr. McCaffrey joined the service in May, 1916. A. H. Rowland, who succeeds Mr. McCaffrey as Inspector, Montreal district, presided at the farewell gathering.

Customs and Excise receipts at Montreal in September last increased substantially over those received in September, 1932, amounting to $6,732,926, as compared with $6,551,271, an increase of $181,655. The thirtieth of the month, falling on a Saturday, was a particularly busy half-day, when receipts, totalling $1,443,718, established an all-time half-day record. This total was greater by $228,741 than receipts for September 30, 1932, which, falling on a Friday, constituted a full day. Receipts from the domestic sales tax, amounting to 1,256,298, accounted for a major share of the September revenue.

Collections at the Customs express branch, Montreal, for September this year increased substantially compared with September, 1932, receipts for the respective months totalling $142,816 and $119,551, increase $23,265. Entries received in September this year numbered 1,597, packages delivered 7,776, as compared with 1,666 entries received and 8,242 packages delivered in September, 1932. At the Customs postal branch collections in September amounted to $59,777.

Quebec: Grain deliveries from the port of Quebec this season, including local and export business to October 24, total 11,166,425 bushels. It is anticipated that before the end of the season in December a total of nearly 20,000,000 bushels will have been reached. Total deliveries last year amounted to 3,423,759 bushels.

Carrying the grain from elevators on the Great Lakes, 141 steamers have arrived here so far this season, and 60 freighters have taken capacity cargoes for overseas ports.

Toronto: Collections received at the Customs express branch, Toronto, for the month of September, 1933, totalled $145,118, as compared with $171,091 received in September last year. Packages numbered 11,668, entries 2,246, as against 11,199 packages and 4,467 entries received in September, 1932. At the Customs postal branch collections amounted to $56,704; packages received numbered 22,980, packages delivered 19,864, entries received 1,879. In September, 1932, collections totalled $65,592, packages received 24,330, entries 2,060.

Saint John, N.B.: The annual meeting of the New Brunswick and Prince Edward Island branch, Customs & Excise Officers' Association, was held at St. Stephen recently, with representatives present from Saint John, St. Andrews, St. George, St. Stephen, Milltown, Upper Mills, McAdam, Woodstock and Fredericton. F. S. P. MacFarlane presided, and the election of officers resulted as follows: President, S. C. Tippett, Saint John; 1st Vice-President, J. D. Chase, Fredericton; 2nd Vice-President, L. H. Webber, St. Stephen; Sec.-Treas., R. F. Logan, Saint John. Executive, F. P. Colter, Fredericton; F. T. Lister, McAdam; A. R. Goucher, St. Stephen; J. A. Girouard, Moncton; J. A. Watson, Woodstock; D. G. Hanson, St. Andrews; F. W. Campbell, Campbellton; L. W. Goodwin, Charlottetown, and H. M. Baker, Summerside, and the following all of Saint John, W. G. Haslam, W. M. Campbell, F. S. P. MacFarlane, C. E. Herrington, F. C. Spittel, F. F. Dykeman, F. M. Cook, P. A. Lavoie, J. L. Mullaly, C. W. Carvell and J. L. MacCoubrey. The meeting next year will be held at Saint John.

Vancouver: Exports of flour from the port of Vancouver, British Columbia, from January 1 to August 31, 1933, amounted to

852,944 barrels as against 625,094 barrels in the corresponding period last year. In August of this year Hongkong and China took 41,483 barrels, the British Isles 16,283 barrels and Italy 11,891 barrels.

CHURCHILL, MAN.: When the ss. *Brandon* sailed from this port recently for England, she carried the most varied cargo of any ship that has sailed from this Hudson Bay port. The bulk of the cargo was 307,000 bushels of wheat. Included in the other commodities carried by the *Brandon* were 200 head of cattle from Saskatchewan, the first shipment of its kind made to Britain via Churchill; 17 tons of Saskatchewan honey; 1,100 pounds of dried egg powder made at Saskatoon, and 150,000 feet of spruce lumber cut and dressed in Northern Saskatchewan.

HALIFAX: Vessels entered and cleared at the port of Halifax in August, 1933, numbered 425, registered tonnage 460,770 tons, as compared with 424 vessels, registered tonnage 724,478 tons, for August, 1932. The number of arrivals and departures in the trans-oceanic service in August is the highest in the past three years. A marked decrease occurred, however, in the coastwise traffic, a decrease largely accounted for by the drop in the number of passenger liners engaged in the international coastwise passenger cruises from United States ports. Vessels entered and cleared from January 1 to August 31, totalled 3,680, as compared with 3,691 for the same period of 1932. Passengers landed and embarked in August totalled 2,803, and in the eight months' period 17,881.

Cargo tonnage totalling 172,376 tons handled at Halifax in August constitutes an all-time record for that month, and is exceeded in the past three years only by the month of January, 1932, with a total of 172,947 tons. The total cargo tonnage handled in the first eight months of the year amounted to 1,053,834 tons, as compared with 1,040,097 tons for the same period of 1932, and 1,063,888 tons for the eight months of 1931.

LONDON, ONT.: Five officers of this port retired on superannuation recently, viz., C. E. A. Webbe, Richard Johnston, R. J. Orr, P. C. Lewis and Thos. Cousins. At a dinner over which W. H. Down, Collector, presided, each of the retiring officers was presented with a leather club bag by H. W. Wooster, Chief Clerk, on behalf of the assembled staff.

NORTH PORTAL, SASK.: Sixty-day touring permits issued for United States automobiles entering Canada through North Portal, in the six months' period, April 1 to September 30, 1933, numbered 1,044, twenty-four hour permits 3,100, Traveller's Vehicle permits 77. Permits issued for Canadian cars leaving Canada totalled 1,309.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) Would it not simplify matters at inland Customs ports if Immigration authorities at the border gave a letter of clearance to individuals entering Canada as settlers, so that the inland Customs ports would have a record of the immigrant's fitness when clearing their possessions by settler's effects entries?

(2) A merchant in Canada returns to the exporter a pair of shoes found to be defective and which had been worn by the customer. The exporter replaces the defective pair with a new pair free of charge. The pair of shoes sent in replacement is subject to duty, etc., on the fair market value. Is any special duty payable on them because of being a replacement?

(3) Who were the various Deputy Ministers of Inland Revenue from Confederation to the merging of that department with the Department of Customs?

The answers are:—

(1) This question was referred to the Department of Immigration, and the Department is advised that the matter has come up for consideration by that Department on

numerous occasions in the past. At ocean ports the Department of Immigration furnishes immigrants with a landing card, but it has not been deemed feasible to adopt similar measures in respect of immigrants arriving at frontier points which are not ocean ports.

(2) This question was printed as received, in order that it might be pointed out that it is not the kind of query which should be submitted for reply in the REVIEW. The Department is unable to give a decision in a hypothetical case of such nature, and can only deal with actual cases of this kind, having before it all the facts and circumstances pertaining thereto.

(3) The following were Deputy Ministers of Inland Revenue or Commissioners of Excise between 1853 and 1918:

R. S. M. Bouchette, 1853-1869; Thos. Worthington, 1869-1871; A. Brunel, 1872-1881; E. Miall, 1881-1901; W. J. Gerald, 1901-1912; Wm. Himsworth, 1912-1914; J. U. Vincent, 1914-1918.

These questions will be dealt with in the next number:—

(1) When goods are detained by a Customs officer owing to the refusal of the person bringing them into Canada to pay the required duty, must a receipt be given to the person from whom the goods are taken? If so, is there a prescribed form for this purpose? This question deals particularly with articles brought in by those entering on trains or in automobiles.

(2) What is the most northerly Customs port or outport in Canada?

(3) A firm of Customs House brokers operating under a firm name takes in a new partner. The original licence bears the name of the old partners, and the firm continues to transact business under the original name. Is it necessary for a new licence to be obtained bearing the name of the new partner, and if so, is the fee of $50 required?

Re GOODS ABANDONED TO CROWN

An officer on the Regina staff writes:—

The following is submitted for consideration:—

An importer clears a shipment of goods consisting of one case comprising a number of different articles of different values and rates of duty. Upon examination of the goods it is found that one of the articles specified on the invoice does not comply with the marking regulations. The importer, upon being notified of this irregularity, agrees to pay the added 10 per cent but later refuses to mark the goods in accordance with the regulations, on account of the time involved to do the work, and abandons this portion of the goods to the Crown.

Can an importer legally abandon to the Crown any part of a package for destruction under the provisions of Section 23 of the Customs Act or under clause 7 of Memo. No. 9A and Supplements, or must he abandon the whole case? Sections 69 and 88 of the Customs Act permit an importer to abandon to the Crown any *whole* package of damaged or warehoused goods.

Can any class of goods forming part of a package be abandoned, except as outlined in the two quoted sections?

Editor's Note: The sections of the Customs Act referred to would appear to cover the point raised in this letter.

DEPARTMENTAL RULINGS

Instrument board lamps for motor vehicles are now made in Canada and are, therefore, not entitled to entry under tariff item 438d. (This supersedes the ruling in Appraisers' Bulletin No. 3632).

Piston pin bushings or bearings for automobile engines, completely fabricated for such use in condition as imported, requiring only to be fitted by reaming the inside after having been pressed into the connecting rod. Tariff item 428a.

Negative films of celluloid, which have been exposed in a camera and developed, and from which positive films are printed. Tariff item 238a.

Glass bottles or jars and caps therefor, when invoiced and packed separately, are dealt with as follows,—

Glass bottles or jars—tariff item 326.

Caps—according to material and finish (in effect on and after 25th October, 1933).

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

Nova Scotia

Amherst (Springhill): Archibald Terris, Sub-Collector of Customs and Excise, Limited Service.

New Brunswick

Saint John: Thos. G. Armstrong, Engineer, Harbour Boat *Bayman*.

Ontario

Kitchener (New Hamburg): C. B. Spahr, Sub-Collector of Customs and Excise, Limited Service.

DEDUCTIONS

Nova Scotia

Halifax: J. J. Curran, Senior Customs Excise Examiner (superannuated); J. A. Massey, Senior Customs Excise Examiner (superannuated).

(Spry Bay): J. E. Leslie, Customs Excise Enforcement Officer (services terminated).

Truro: J. H. Slackford, Collector of Customs and Excise, Grade 2 (superannuated).

New Brunswick

Saint John: Jas. McKinney, Collector of Customs and Excise, Grade 5, (deceased); R. S. Bonnell, Senior Customs Excise Examiner (superannuated); J. L. Finley, Customs Express and Postal Cashier (superannuated); R. F. Knox, Customs Excise Clerk (superannuated); Geo. McSherry, Customs Excise Examiner (superannuated); C. S. March, Customs Excise Examiner (superannuated).

Quebec

Montreal: O. J. Ahearn. Customs Excise Examiner (retired); E. A. Clouthier, Customs Excise Clerk (superannuated); John Dodd, Assistant Customs Appraiser (superannuated); D. V. J. Dumontier, Senior Customs Excise Examiner (superannuated); John Jackson. Customs Express and Postal Cashier (retired); T. M. Jones, Customs Excise Clerk (superannuated); P. E. C. Joubert. Customs Excise Examiner (superannuated); J. P. Kavanagh, Assistant Customs Appraiser (superannuated); Arthur Lacasse, Customs Excise Examiner (superannuated); T. B. Lyons, Chief Customs Excise Clerk. Grade 8 (superannuated); John McCarthy. Customs Truckman (superannuated); T. P. McCracken, Clerk, Grade 4 (superannuated; J. S. McVey, Customs Excise Examiner (retired; David Manson, Customs Express and Postal Cashier (superannuated); Charles Marcotte, Messenger (retired); J. G. Noel, Senior Customs Excise Examiner (retired); W. Poirier, Customs Excise Examiner (superannuated); Michael Scanlan, Customs Excise Examiner (retired); M. Scullin, Customs Excise Clerk (superannuated); A. Therien, Customs Express and Postal Cashier (retired); D. J. Walsh, Head Clerk (superannuated).

(Berthierville): L. H. Olivier, Customs Excise Examiner (superannuated).

Quebec: J. B. A. LaRue, Collector of Customs and Excise Grade 5 (superannuated); H. M. Hannon, Surveyor of Customs and Excise Grade 5 (superannuated); P. LeBoutilier, Customs Excise Examiner (superannuated); J. L. T. Samson, Customs Appraiser (Divisional) (superannuated); C. O. Talbot, Customs Excise Clerk (superannuated); Chas. Vezina, Customs Excise Examiner (superannuated).

Sherbrooke: J. O. Gauthier, Cashier and Computing Clerk (superannuated).

Three Rivers: J. P. Gariepy, Collector of Customs and Excise Grade 3 (superannuated).

Ontario

Belleville: W. A. G. Hardy, Special Exciseman Grade 2 (superannuated).

Collingwood: J. H. Richardson, Customs Excise Examiner (superannuated).

Fort Erie: A. L. Current, Customs Excise Examiner (superannuated); H. F. Hall, Customs Excise Examiner (superannuated); W. M. Wiswell, Customs Excise Examiner (superannuated).

Fort Frances: J. W. Prout, Customs Excise Examiner (retired).

Guelph: Miss A. J. Heffernan, Customs Excise Clerk (superannuated).

Hamilton: G. W. Burkholder, Customs Excise Examiner (superannuated); A. E. Croal, Gauger (superannuated); German Dean, Senior Customs Excise Clerk (superannuated); Walter Greenhalgh, Customs Excise Cashier (deceased); J. H. Hewson, Surveyor of Customs and Excise Grade 6 (superannuated); Thos. O'Reilly, Messenger (superannuated); C. H. Ross, Computing Clerk (superannuated).

Ingersoll: J. J. Lynch, Cashier and Computing Clerk (superannuated).

LINDSAY: J. J. Glass, Collector of Customs and Excise, Grade 1, and Registrar of Shipping (superannuated).

LONDON: Thos. Cousins, Customs Excise Examiner (superannuated); R. Johnston, Senior Customs Excise Clerk (retired); Philip Lewis, Customs Excise Examiner (superannuated); R. J. Orr, Customs Excise Examiner (superannuated); C. E. A. Webbe, Deputy Collector of Inland Revenue, Grade 4 (superannuated).

NIAGARA FALLS: A. R. Green, Senior Customs Excise Examiner (superannuated); S. J. McMahon, Senior Customs Excise Examiner (retired).

OTTAWA: M. F. Kehoe, Surveyor of Customs and Excise Grade 5 (superannuated); James Ussher, Customs Excise Clerk (superannuated); J. I. Wilkins, Customs Excise Clerk (superannuated).

(Perth): R. S. Meighen, Customs Excise Examiner (superannuated).

SAULT STE. MARIE: W. J. Kirk, Customs Excise Examiner (superannuated); W. B. Moorhouse, Customs Excise Examiner (superannuated).

TORONTO: Alex. Coulter, Special Exciseman Grade 1 (superannuated); T. J. Davis, Customs Express or Postal Superintendent (superannuated); Thomas Dunn, Customs Excise Clerk (superannuated); P. M. Kennedy, Customs Truckman (retired); Wm. McBride, Customs Excise Clerk (superannuated); James McCartney, Superintendent of Customs Excise Examiners (superannuated); P. J. Slattery, Customs Excise Clerk (superannuated).

WINDSOR-WALKERVILLE: H. L. Berry, Special Exciseman, Grade 1 (superannuated).

MANITOBA

WINNIPEG: T. F. Glenwright, Senior Customs Excise Examiner (superannuated); A. E. Hole, Customs Excise Examiner (superannuated); J. A. McConnell, Chief Customs Appraiser (superannuated); W. I. M. Morison, Assistant Customs Appraiser (superannuated).

(Portage la Prairie): W. E. Witt, Sub-Collector of Customs and Excise, Grade 1 (superannuated); F. J. Thompson, Customs Excise Examiner (superannuated).

SASKATCHEWAN

REGINA: J. S. Hunt, Customs Excise Clerk (superannuated).

SASKATCHEWAN: W. N. Howell, Customs Excise Examiner (superannuated).

ALBERTA

CALGARY: J. F. Hunter, Computing Clerk (superannuated); Albert Walkling, Customs Excise Examiner (deceased).

BRITISH COLUMBIA

NEW WESTMINSTER (Douglas): A. J. Smith, Senior Customs Excise Examiner (resigned).

VANCOUVER: Jos. Battersby, Customs Excise Clerk (superannuated); Donald Grant, Customs Excise Clerk (superannuated); Henry Heritage, Customs Excise Clerk (superannuated); Robert Lundie, Senior Customs Excise Examiner (retired); James Thorburn, Head Clerk (superannuated); Frank Urquhart, Customs Excise Examiner (retired).

VICTORIA: Andrew Calderwood, Senior Customs Excise Clerk (superannuated); Daniel O'Sullivan, Senior Customs Excise Clerk (deceased); Peter Shandley, Senior Customs Excise Examiner (superannuated).

ADMINISTRATIVE

J. B. H. Cyr, Packer and Helper (superannuated).

D. McCaffrey, Principal Clerk (superannuated).

F. McCallum, Senior Customs Excise Checking Clerk (superannuated).

R. T. Mason, Clerk, Grade 1 (superannuated).

E. A. Miles, Head Clerk (superannuated).

Frederick Parent, Clerk, Grade 3 (superannuated).

J. R. Thompson, Clerk, Grade 1 (retired).

INVESTIGATION

DRAWBACKS: F. R. Boylan, Investigator of Drawback Claims (deceased).

TRANSFERS

D. J. Beattie, from Customs Excise Examiner, Athelstan, Que., to Sub-Collector of Customs and Excise, Limited Service, Hemmingford, Que.

M. J. R. Guernon, from Special Exciseman, Grade 3, Montreal, Que., to Special Exciseman, Grade 3, Berthierville, Que.

A. D. McCutcheon, from Special Exciseman, Grade 1, Belleville, Ont., to Special Exciseman, Grade 1, Toronto, Ont.

C. J. Morrice, from Customs Excise Examiner, Chatham, Ont., to Customs Excise Examiner, Windsor-Walkerville, Ont.

P. A. Pardo, from Customs Excise Examiner Windsor-Walkerville, Ont., to Customs Excise Examiner, Chatham, Ont.

DISMISSALS

FORT ERIE: A. R. Conley, Customs Excise Examiner (services dispensed with for conduct unbecoming a Customs Excise officer).

WINDSOR-WALKERVILLE: G. P. Orth, Customs Excise Examiner (services dispensed with for being absent from duty without leave).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1932 AND 1933.

——	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,625,783 84	6,357,351 40		
Less Refunds and Drawbacks	496,891 08	588,550 83		
Net	6,128,892 76	5,768,800 57	360,092 19	
Excise Taxes	7,821,463 65	10,768,882 77		
Less Refunds and Drawbacks	103,201 06	248,011 07		
Net	7,718,262 59	10,520,871 70		2,802,609 11
Excise Duties	3,062,720 34	3,167,227 70		
Less Refunds and Drawbacks	45,795 22	28,451 99		
Net	3,016,925 12	3,138,775 71		121,850 59
Sundry Collections	70,008 45	75,035 34		
Less Refunds and Drawbacks	84 83	Nil		
Net	69,923 62	75,035 34		5,111 72
Net Totals	16,934,004 09	19,503,483 32	360,092 19	2,929,571 42
Net Increase				2,569,479 23

TOTALS FOR SEVEN MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	47,539,130 81	40,058,969 07		
Less Refunds and Drawbacks	3,865,843 28	4,019,822 76		
Net	43,673,287 53	36,039,146 31	7,634,141 22	
Excise Taxes	47,806,296 66	57,007,701 89		
Less Refunds and Drawbacks	512,357 28	1,080,185 63		
Net	47,293,939 38	55,927,516 26		8,633,576 88
Excise Duties	24,877,756 32	22,067,898 01		
Less Refunds and Drawbacks	328,129 37	323,095 36		
Net	24,549,626 95	21,744,802 65	2,804,824 30	
Sundry Collections	546,165 69	479,004 57		
Less Refunds and Drawbacks	922 15	275 67		
Net	545,243 54	478,728 90	66,514 64	
Net Totals	116,062,097 40	114,190,194 12	10,505,480 16	8,633,576 88
Net Decrease			1,871,903 28	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF OCTOBER, 1932, AND OCTOBER, 1933.

——	October, 1932	October, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,284,898 33	2,013,779 05		728,880 72

TOTALS FOR SEVEN MONTHS

——	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	52,872,510 18	48,476,303 37	4,396,206 81	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1932 AND 1933

—		October, 1932		October, 1933	
		Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)			56,626,095		60.213,729
Total Exports (Foreign Produce)			534,279		546,256
Principal Items of Exports—					
Wheat	Bush.	40,192,415	21,471,209	23,305,510	15.841,182
Wheat flour	Brls.	528,794	1,690,483	514,368	1.886,070
Fish	Cwt	271,659	1,476,742	354,773	2.123,546
Furs	$		423,862		226,855
Meats	Cwt.	43,693	487,238	75,966	1.071,528
Cheese	Cwt.	147,757	1,588,908	149,391	1.682,766
Planks and boards	M ft.	55,255	980,244	117,327	2.040,173
Wood pulp	Cwt.	944,145	1,791,329	1,122,475	2.214,662
Newsprint	Cwt.	2,978,691	6,754,504	3.438,939	6,285,008
Automobiles and parts	$		1,515,259		1.391,499
Copper, partially manufactured	Cwt.	196.069	1,057,071	283,481	2.190,153
Nickel, unmanufactured	Cwt.	27.340	600,443	101,338	2.435,472
Imports entered for consumption—Free goods			14,634,832		20.466.007
Imports entered for consumption—Dutiable goods			22,459,693		20,623,417
Total imports entered for consumption			37,094,525		41.089,424

—		Seven months ended October, 1932		Seven months ended October, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			290,701,464		325.622.558
Total Exports (Foreign Produce)			4.306,793		3.359,568
Principal Items of Exports—					
Wheat	Bush.	143,890,437	82,388,799	110,922,097	76.120,222
Wheat flour	Brls.	2,978,786	10,024,015	3,383,951	12,033,134
Fish	Cwt.	1,333,848	10,396,665	1,506,564	12.133,977
Furs	$		4,036,924		4,735,429
Meats	Cwt.	361,889	4,046,127	588,297	6,874,451
Cheese	Cwt.	680,811	6,998,893	522,914	5,750,717
Planks and boards	M ft.	398,413	7,523,640	678,133	11,757,837
Wood pulp	Cwt.	4,779,259	9,925,827	7,686,153	14.441,136
Newsprint	Cwt.	19,983,839	46,969,778	22,338.895	42,064,446
Automobiles and parts	$		4,990,739		6,794,578
Copper, partially manufactured	Cwt.	1,347,500	7,217,278	1.521,431	10.728,387
Nickel, unmanufactured	Cwt.	156,134	3,568,563	614,548	15,908,761
Imports entered for consumption..Free goods			97,980,286		106.450,855
Imports entered for consumption—Dutiable goods			160,754,914		134,825,224
Total imports entered for consumption			258,735,200		241,276,079

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The National Revenue Review

In this issue

SANTA CLAUS USING CANADIAN TOYS
More home made articles now in his pack

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Observances traced from very early times

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LARGER PORTS SHOW INCREASED COLLECTIONS
Details of revenue for seven months

CANADA'S REVENUE AND TRADE
Tables to the end of November

EDITORIAL, NEWS AND COMMENT
RULINGS, QUESTION BOX

December, 1933

Vol. VII No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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The Compliments of the Season

THE ever-turning wheel of the years brings to us another Christmastide. From the inception of the Review it has been the pleasure of the chief executives of the Department to use it as a means of conveying the season's greetings to the staffs of the three divisions of National Revenue throughout the Dominion. Once again through this friendly medium Mr. Breadner, Commissioner of Customs, Mr. Scully, Commissioner of Excise, Mr. Elliott, Commissioner of Income Tax, and Mr. Blair, Assistant Commissioner of Customs, extend sincere good wishes to all staffs for a happy Christmas, and for success in the New Year. Many old familiar figures have disappeared during the year which is closing. Some have embarked on the unreturning voyage; many have retired to spend their remaining years free from the cares of official duties. And with the old year slipping silently into the shadows the *Editor* conveys to all his best wishes for *1934*. May it prove to be a year of increasing happiness and prosperity for each and every one.

Hon. E. B. Ryckman, Resigns

AS the copy for this number of the Review goes to the printer the resignation of Hon. E. B. Ryckman, K.C., M.P., as Minister of National Revenue, is announced. Mr. Ryckman held the important portfolio since the formation of the present government in 1930, and has been compelled owing to failing health to relinquish his Ministerial duties. More extended reference to Mr. Ryckman will appear in the January number of the Review. His retirement owing to ill-health is deeply regretted by the entire National Revenue service.

Christmas Trees

QUANTITIES of young spruce and fir trees are cut each year in Canadian forests to be shipped to the United States as Christmas trees. These are cut principally in Quebec, Ontario, New Brunswick and Nova Scotia. In the past fiscal year the export of Christmas trees, all of which went to the United States, was valued at $200,372. This shows a decrease compared with the previous year's export, which amounted to $325,075.

The Origin of Many Christmas Customs

CHRISTMAS with all its joyous reunions and hallowed memories is upon us again. It is a season when for a brief period we are all little children again, when the spirit of love and good fellowship is uppermost, and earthly cares and troubles disappear, however briefly, routed by the magic of the happy laughter of the little ones. The *Editor* has been looking up the records of Christmas observances, and very interesting they are. Apparently for many of our old customs handed down to us from long dead centuries, we are greatly indebted to the pagans.

The word *Christmas* is from the old English words *Cristes maesse*, which means Christ's mass, and December 25 was chosen as the day for celebrating the Nativity because it marked the beginning of the great winter festivals when the ancient Britons, Germans and Gauls made merry in pagan fashion. It was the season of the winter solstice. With the advent of Christianity these pagan practices were forbidden but, instead of discarding them entirely the old symbols and customs were adapted to the new Christian festivals. Hence we have such familiar objects in Christmas celebrations as the Christmas tree, Santa Claus or St Nicholas, the Yule log, holly and mistletoe, gift giving, carol singing, etc.

King Arthur is supposed to have celebrated the first Christmas day observed in England by a festival held in the city of York in 521, and which lasted several days. By the Middle Ages the Christmas festivals had become the most popular of celebrations. They became extremely elaborate in Shakespeare's time, on occasions lasting until Twelfth Day, or Epiphany, twelve days after Christmas. During this period there was no work of any kind, and people gave themselves over to festivities.

Aside from the purely religious observances connected with the commemoration of the Nativity it is interesting to trace the origin of some of the customs and objects so cherished at this season. The words *Santa Claus*, for instance, appear to be derived from San Nicholas, the English of which is St. Nicholas, who was the patron saint of Russia. St. Nicholas, a man of great piety, was Bishop of Myra in Lycia, a country on the south coast of Asia Minor. Just how he became the patron of the young the following old legend purports to tell:—

> The sons of a rich Asiatic, on their way to Athens for education, were slain by a robber innkeeper, dismembered, and their parts hidden in a brine tub. In the morning came the Saint, whose visions had warned him of the crime, whose authority forced confession, and whose prayers restored the boys to life.
>
> Ever since, St. Nicholas has been the special saint of the schoolboy, and certain of the customs of the montem day at Eton College are said to have originated in old festivals in his honour.

The popular myth of Santa Claus entering sleeping homes by way of the chimney seems to have arisen from the custom among the early English of cleaning their chimneys on New Year's Day so that luck could descend and remain all year. For many years Santa found only wooden shoes awaiting him in the chimney corners, but as the wise little heads found that stockings held more, the shoes were displaced. Santa would leave no gifts unless he saw the little shoes or stockings all in a row by the fireplace and so knew that the children were tucked away in bed. Evidently this myth was invented by some parents of long ago for their own convenience, and it spread rapidly.

The popularity of the mistletoe as a Christmas decoration has come down from the ancient Druids who held it in great veneration. Only happiness could enter the house whose doorway was decorated with this plant, while evil woodland spirits were barred. Kissing under the mistletoe was an old Druidic custom and is still quite popular. Laurel was used in olden days in England at Christmas time in imitation of the ancient Romans to whom laurel stood for peace, joy and victory. A house decorated with laurel indicated that Christ had entered there. Gradually the laurel was replaced in popular esteem by the holly and the ivy.

Many legends have been written on the origin of the *Christmas tree*. One popular German tale makes St. Winfrid the originator of the idea. Another credits it to Martin Luther. Many believe that the Christmas tree is a survival of the ancient Roman custom of decorating pine trees with images of Bacchus for the celebration of the festival of Saturnalia. This festival occurred in December, and was a time of unrestrained merrymaking, even the slaves being temporarily released and allowed to take part. This festival was the predecessor of the modern Christmastide. The development of the Christmas tree tradition, resulting probably from many vague stories and customs from different countries, was most marked in Germany. A German manuscript of 1608 refers to the tree as a regular feature of the Christmas season. It arrived in England at a much later date and, in fact, did not become a regular English institution until the time of the marriage of Queen Victoria to Prince Albert, who popularized the custom. Mention is made in the memoirs of Greville of trees being used in Christmas celebrations in 1529 at a fête given in honour of Henry VIII. It reads: "Three trees, in great pots, were put upon a long table covered with pink linen."

Gift giving at Christmas time was probably a substitute for the pagan practice of exchanging presents at the New Year, this latter custom being frowned upon by the early church authorities. The alternative was urged of expressing the Christmas spirit of good will by an exchange of gifts at that season. One writer describes the custom of gift giving in olden days as follows:—

> In old England St. Stephen's Day was chiefly celebrated under the name of Boxing Day—not for pugilistic reasons, but because on that day it was the custom for persons in the humbler walks of life to go the rounds with a Christmas box and solicit money from patrons and employers. Hence the phrase "Christmas box" came to signify gifts made at this season, even after the boxes themselves had gone out of use. This custom was of heathen origin and carries us back to the Roman Paganalia when earthen boxes in which money was slipped through a hole were hung up to receive contributions at these rural festivals.

And so in Canada this Christmas season while the children make merry and the firelight flickers on the gaily bedecked tree, the older folk will dream of other Christmas festivities in the dear dead years. And there may come, softly, like a caress, the fragrant memory of little feet, long since at rest, pattering down the stairs to see what Santa had left.

Santa Claus Uses Canadian Toys

JOLLY old Santa Claus is filling his Canadian pack this year with more home-made toys than ever before, judging by the decrease in toy imports. On the other hand Santa is gathering each year more Canadian-made toys to help fill the little stockings hung by firesides in foreign lands. In the past fiscal year this country's toy imports, including dolls, totalled $1,208,584, as compared with $1,494,839 imported in the previous year and $1,981,455 in 1930-31. Germany supplied more toys to Canada in the past fiscal year than any other country. These amounted to $478,461 in value. Toys imported from the United States totalled $336,438, from Japan $187,657, from the United Kingdom $165,275, from Czechoslovakia $14,648, from France $8,962.

Canadian made toys and other fancy goods exported in the past fiscal year were valued at $83,768, as compared with exports valued at $30,192 in the previous year and at $28,342 in 1930-31. These toys went chiefly to the United Kingdom, although Newfoundland, the United States and New Zealand imported considerable quantities.

Probably the first toys would date back to the origin of man. As long as there have been children there must have been toys, if only in the form of polished stones, sea shells and bits of clay. In time the stones were cut into crude shapes and the clay was moulded, until the ingenious relics treasured in museums to-day were evolved. For instance there are some good examples of ancient clay rattles, supposed to have been invented by Archytas. These consist of clay puppets representing human beings or animals, with small stones inside to cause the rattling noise. The ancient Egyptian children were very fond of dolls, and we have to-day a number of Egyptian wood dolls with flat painted bodies. These were decorated with wigs made of clay beads strung on thread and are over three thousand years old. The dolls of ancient Greece and Rome had well-shaped bodies. The arms and legs were jointed and moved by means of strings. Some fine examples of dolls were discovered in the Roman catacombs and are now in the Museum Carpegna. The fact that these toys, including besides dolls, small wooden carts, houses, ships and other toys made of wood, leather and bronze, have been found in children's graves, and are absent from the graves of adults, proves that they were toys.

Dolls houses came into great popularity in the seventeenth century. Miniature palaces were created that are the admiration of people to-day. These were replete with all that a doll could desire, lovely furnishings, pretty glass and china, bright pictures, silken curtains, and even playthings for toy baby dolls. Modern dolls, however, are not being neglected. Well-known architects are designing little homes to suit dolls of various tastes and occupations. For instance there is the house with two stores down stairs—one fitted with a lunch counter—and living apartments on the second floor, for dolls who want to make an income from their property. It is a pleasing red brick house with green slate roof and green shutters. Another house, used entirely for residence purposes, is of white stucco with an engaging blue doorway. Another model is designed on the unit system. The central unit is a dwelling house of red brick with green slate roof, and porticos may be added on two sides. At the end of the portico on one side, a doll owner, who finds her income increasing, may add a garage, with living quarters for servants upstairs. The unit for the end of the other portico contains a large public room with a nursery above.

The Stirrings of Conscience

THE stirrings of conscience have brought money to the treasury of late. The twelve months period from November 1, 1932, to October 31, 1933, proved a profitable one for conscience money receipts at the port of Montreal, Arthur Laing, Collector, informs the REVIEW. In that period receipts from this source totalled $1,469. The largest single payment was made in April, amounting to $700. In November last year one payment totalled $400. The majority of individual payments of conscience money, however, runs between two and twenty-five dollars. In all 21 payments were received in the twelve months.

Income Tax Ruling Regarding Depreciation

THE maximum depreciation allowable in any period shall be the amount incorporated in the profit and loss, surplus or similar account in the usual books of record of the taxpayer on the statutory date for filing returns, provided the said amount shall not exceed the amount allowable under the rates laid down by the Income Tax Division.

This ruling applies to assessments for fiscal periods ending in 1933 and periods subsequent thereto.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

The Gentle Libertine, a book by "Colette," translated from the French, published by Grosset and Dunlap, New York, U.S.A.

Lovers Never Marry, a book by Philo Orton, Jr., published by William Godwin Inc., New York, U.S.A.

Other Men's Wives, a book by Alan Dubois, published by William Godwin Inc., New York, U.S.A.

Manhattan Love, a book by Ruth Phillips, published by The Macaulay Company, 381 Fourth Ave., New York, U.S.A.

Scandal House, a book by Madeline Woods, published by Julian Messner Inc., New York, U.S.A.

Polygamy Preferred, a book by Lacey Beck, published by William Godwin Inc., New York, U.S.A.

Promotions in Montreal

ARTHUR H. ROWLAND, the new Inspector of Income Tax for the Montreal District, succeeding Peter F. McCaffrey, superannuated, has had one unusual experience during his term of service which dates from 1918. He was lent by the Department in 1921 to the Crown Colony of British Honduras as Income Tax Advisor, lived for six months in Belize, and completed his final report there while convalescing from a touch of yellow fever. Subsequently he became Chief Assessor of Corporations in 1923, and Assistant Inspector of Income Tax in 1931.

Rodolphe Joubert, C.A., who succeeds Mr. Rowland as Assistant Inspector, joined the Income Tax staff, Montreal District, in 1920.

Changes in Ports

THE following change is made in the list of ports, outports and Preventive stations, effective 1st January, 1934:

Westport, an outport and warehousing port under the survey of the port of Digby, N.S., closed.

International Air Traffic

COMPARATIVE figures covering the international air traffic through the Customs Air Harbour at St. Hubert, Quebec, in October, 1933, and October, 1932, were as follows:—

Aeroplanes inwards 42 (40), outwards 39 (38); passengers inwards 52 (54), outwards 66 (90); baggage examined inwards 70 pieces (55 pieces), outwards 88 pieces (123 pieces); bags of mail inwards 381, weight 5,677 pounds (388, weight 5,253 pounds), outwards 234, weight 3,849 pounds (219, weight 3,271 pounds); express parcels inwards 273 (195), outwards 4 (4); tourist permits issued 4 (3); value of aeroplane parts imported $928 ($906).

Canada's Exports to United Kingdom

CANADA'S domestic exports to the United Kingdom during the nine months ending September, 1933, totalled in value $136,871,290 compared with $114,718,935 in the corresponding period of 1932. This was an increase of $22,152,355 or 19·3 per cent.

Exports by classes were as follows: Agricultural and vegetable products $69,587,696, increase $5,846,201; animals and animal products $26,282,917, increase $4,393,088; fibres and textiles $1,271,059, increase $311,420; wood and paper $10,630,008, increase $1,585,921; iron and steel $3,343,608, decrease $583,861; non-ferrous metals $20,514,361, increase $10,394,754; non-metallic minerals $1,018,355, increase $421,724; chemicals and allied products $2,128,072, decrease $83,777; miscellaneous commodities $2,095,214, decrease $133,115.

Discount Withdrawn

EFFECTIVE November 1, 1933, the Department has decided to withdraw the discount of 7 per cent hitherto permitted to manufacturers of concrete blocks, on transfer of their products from their manufacturing departments to their unlicensed wholesale branches.

Other regulations affecting these businesses are continued.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections during the months of October, 1932, and October, 1933:—

October, 1933, spirits potable, $572,669; October, 1932, $403,348. October, 1933, spirits, non potable, $77,579; October, 1932, $78,990. October, 1933, malt, $203,938; October, 1932, $200,909. October, 1933, cigars, $43,136; October, 1932, $43,424. October, 1933, cigarettes, $1,516,955; October, 1932, $1,286,515. October, 1933, manufactured tobacco, $378,054; October, 1932, $399,671. October, 1933, foreign raw leaf tobacco, $340,195; October, 1932, $404,964. October, 1933, beer, $16,365; October, 1932, $20,630. October, 1933, licences, $389; October, 1932, $483. October, 1933, total, $3,149,282; October, 1932, $2,838,938.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1932, and October, 1933:—

October, 1933, tobacco, cut, 1,473,910 pounds; October, 1932, 1,551,042 pounds. October, 1933, tobacco, plug, 350,617 pounds; October, 1932, 379,960 pounds. October, 1933, cigarettes, number 379,656,415; October, 1932, 214,358,778. October, 1933, cigars, number 14,202,255; October, 1932, 14,424,229. October, 1933, snuff, 67,643 pounds; October, 1932, 69,120 pounds. October, 1933, foreign raw leaf tobacco, 838,879 pounds; October, 1932, 938,889 pounds.

Trade With France

THE following are the monthly values of the trade with France since the new trade treaty went into effect on June 10, 1933. The figures within brackets are those of 1932. Exports to France: July $1,190,494 ($685,136), August $741,567 ($489,799), September $1,789,616 ($767,699). Imports from France: July $590,991 ($420,657), August $695,741 ($594,714), September $1,124,264 ($738,647). Total exports for three months $3,721,677 ($1,942,634); total imports $2,410,996 ($1,754,018).

On the British Breakfast Table

THE taste of the Briton for Canadian oatmeal and rolled oats is not diminishing. During the first nine months of 1933 the export of these commodities to the United Kingdom was valued at $1,133,536 compared with $1,132,362 in the same period of last year.

New Zealand Trade Agreement, 1932

COLLECTORS are advised that by Order in Council (P.C. 2283) dated 1st November, 1933, the New Zealand Trade Agreement, 1932, as published in Memorandum No. 534, has been extended for a further period of six months from the 24th day of November, 1933.

Export of Gold Bullion

GOLD bullion exported in October, 1933, totalled in value $4,953,503 of which $4,950,503 went to United Kingdom and $3,000 went to United States. There was also $192,131 of raw gold which was sent to United States.

HERE AND THERE

The age-old greeting—Merry Christmas and a Happy New Year.

National Revenue officers addicted to the habit of making New Year resolutions may be reminded that they are perishable goods and should be treated accordingly.

This is the season when the children renew their flickering faith in Santa Claus. May they not be disappointed. The jolly old fellow is still doing business at the old stand, and this Christmas season his visits will be awaited even more eagerly by the little ones of Canada.

A taxpayer who had been pressed by the Montreal Income Tax Office for payment of an outstanding amount, finally sent his cheque. He enclosed with it a tract in which this was underlined "Ah, my brethren, you must have blood, blood, BLOOD!"

Occasionally the *Editor* is asked about former Ministers of the old Department of Inland Revenue, which was amalgamated with the Department of Customs in May, 1918. He has prepared the following list, from Confederation, for the benefit of those interested. It will be noted that Sir Wilfrid Laurier was at one time Minister of Inland Revenue. The list is:—

Ministers of Inland Revenue—Hon. W. P. Howland, July 1, 1867; Hon. A. Morris, Nov. 16, 1869; Sir Chas. Tupper, July 2, 1872; Hon. John O'Connor, Mar. 4, 1873; Hon. T. M. Gibbs, July 1, 1873; Hon. Telesphore Fournier, Nov. 7, 1873; Hon. Felix Geoffrion, July 8, 1874; Hon. Rodolphe Laflamme, Nov. 9, 1876; Hon. Joseph Cauchon, June 8, 1877; Hon. Wilfrid Laurier, Oct. 8, 1877; Hon. L. F. G. Baby, Oct. 26, 1878; Hon. J. C. Aikins, Nov. 8, 1880; Hon. John Costigan, May 23, 1882.

Controller of Inland Revenue (not in Cabinet)—Hon. John F. Wood, Dec. 5, 1892.

Controllers of Inland Revenue (in Cabinet)—Hon. E. G. Prior, Dec. 17, 1895; Sir Henri Gustave Joly de Lotbiniere, K.C.M.G., July 13, 1896.

Ministers of Inland Revenue—Sir Henri Gustave Joly de Lotbiniere, K.C.M.G., June 30, 1897; Hon. M. E. Bernier, June 22, 1900; Hon. L. P. Brodeur, Jan. 9, 1904; Hon. Wm. Templeman, Feb. 6, 1906; Hon. W. B. Nantel, Oct. 10, 1911; Hon. P. E. Blondin, Oct. 20, 1914; Hon. E. L. Patenaude, Oct. 6, 1915; Hon. A. E. Sevigny, Jan. 8, 1917.

Here are a few interesting notes regarding Calgary, Alberta, the principal business centre between Winnipeg and Vancouver. Customs-Excise revenue collected at the port of Calgary from April 1 to October 31, 1933, amounted to $951,145. Receipts in detail, showing figures for the seven months period last year in brackets, were:—Import duty $342,714 ($391,428), sales tax on imports $70,674 ($74,695), Excise tax on imports $52,847 ($58,586), Excise taxes $352,677 ($352,418), Excise duty $131,135 ($133,149), sundry collections $1,098 ($1,467). The heaviest revenue was collected in July, amounting to $147,551.

Calgary has just recently celebrated the 50th anniversary of the coming of the railway. It was on September 28, 1883, that the first passenger train steamed into Calgary, then a "cow-town" of a few hundred souls in the midst of the ranching country which lay eastward from the foothills of the Rocky Mountains. The Canadian Pacific had then reached as far as Calgary on its long course from Montreal to the spot which is now the great ocean port of Vancouver, but it was not until two years later that railway connection with the Pacific Coast was established. During the fifty years which have elapsed since the first railway train arrived in Calgary great development has taken place in Western Canada. The railway made possible the agricultural settlement of one of the greatest farming areas in the world.

RETIRING AFTER FIFTY-THREE YEARS SERVICE

Another veteran of the old guard is leaving the ranks. After a fine and distinguished career extending over a period of fifty-three years in the service of the Department, Mr. William Caven, Dominion Inspector of Excise, retires on superannuation on the last day of December. Fifty-three years of unbroken service is a noteworthy record, and Mr. Caven's career has been distinguished by executive capacity of a high order, and a whole-hearted devotion to the discharge of his duties.

William Caven, Dominion Inspector of Excise, who is retiring after fifty-three years service.

Mr. Caven was born in Edinburgh, Scotland, in January, 1860, and came to Canada with his parents when nine years of age, his father having been engaged as Master of English and Classics at the Prince of Wales College, Charlottetown, P.E.I. He was educated at St. Dunstan's College, Charlottetown, and during the summer of 1877 before he completed his studies he was employed as a temporary Customs officer at Charlottetown.

In November, 1880, he entered the service of the old Department of Inland Revenue, being at that time twenty years of age. In 1881 he was transferred to Toronto, and permanently appointed as an Excise officer on the 1st January, 1883. In 1884 he was transferred from Toronto to Montreal, and the following year removed to Victoria, B.C.

After spending one year in Victoria the Department instructed him to return to Montreal, and having passed the Special Class Excise examination, he was appointed Deputy Collector of Inland Revenue in Montreal in 1901. Eight years later Mr. Caven was promoted to the position of Collector of Inland Revenue at Montreal. In 1914 he was promoted to the position of Dominion Inspector of tobacco factories, with headquarters at Ottawa.

In 1916 Mr. Caven was made Dominion Inspector of Inland Revenue and Dominion Preventive Officer, as well as Dominion Inspector of tobacco factories, and on the 1st April, 1919, he was promoted to the position of Dominion Inspector of Excise.

Mr. Caven's record has, therefore, been one of continued promotion, based on meritorious ability, and faithful application to duty. He leaves the Department to enjoy a well-earned respite from official cares, and carries with him the affectionate regard and good wishes of not only the headquarters staff but of an army of friends and colleagues from coast to coast.

North Bay, Ont.: On the occasion of his retirement on superannuation as Collector of Customs and Excise of this port, Mr. Adam Torrance was presented with an address and a lounge chair by the staff of the port and outports. The address was read by E. H. Young, Acting Collector, and the presentation made by H. Underwood and W. Irvine.

INCREASED COLLECTIONS AT SOME LARGER PORTS

More Excise Revenue Over Seven Months Period

FOR the seven months of the present fiscal year, ended October 31, Excise collections showed substantial increases at some of the larger ports. The *Editor* has obtained from Collectors the following facts and figures covering the period under review:—

Halifax Revenue Up

Substantial increases occurred in Excise revenue collected at the port of Halifax in the first seven months of the present fiscal year compared with the corresponding period of last year. Receipts from Excise taxes increased by $773,611, Excise tax on imports by $21,669 and Excise duty by $15,255. Receipts from import duties, however, declined by $132,277, sales tax on imports by $20,527 and sundry collections by $259. Total collections amounted to $2,019,873, showing a net increase of $657,472. Revenue in detail gives the following:—Import duty $617,744, sales tax on imports $65,496, Excise tax on imports $193,393, Excise taxes $1,038,557, Excise duty $101,540, sundry collections $3,142.

A summary of Customs-Excise receipts by months shows a heavy increase occurring in June and in each succeeding month compared with the same months last year, although the first two months of the fiscal year registered decreases. Increases in June totalled $100,772, July $91,146, August $149,690, September $151,398, October $224,735.

Port collections for the seven months period amounted to $67,612, as compared with $68,345 for the same period last year, a decline of $733. Port collections in detail were:—pilotage $43,018, steamship inspection fees $7,144, sick mariner's dues $15,032, signal station dues $555, fumigation of vessels $1,861, marine register $1.

Increase at Saint John

Import duty collections at the port of Saint John, New Brunswick, increased by $91,934, in the period between April 1 and October 31, 1933, compared with the same period last year. Excise duty receipts increased by $3,643, and sundry collections by $69, while Excise tax receipts decreased by $77,100. Total Customs-Excise receipts showed a net increase of $18,546. Receipts in detail were as follows:—Import duty $767,590, Excise taxes $186,832, Excise duty $24,263, sundry collections $1,922. Further revenue collected in the seven months period, showing increase or decrease compared with the same period last year, were:—pilotage $17,451, increase $1,198; marine dues $4,114, decrease $60; ship inspection $2,466, increase $426; fumigation $144, increase $99.

Saint John is connected with Boston by an all-year direct passenger and freight steamship service. This service was inaugurated in May, 1932, by the ss. *Saint John* and ss. *Evangeline* of the Eastern Steamship Lines. Sixty-seven trips were made in the first summer's run up to October 31, bringing to Saint John 12,234 passengers and 475 tourist automobiles. Between April 1 and October 31, this year, 78 trips were made, bringing in 11,312 passengers and 398 automobiles. Export and import trade was about equal last summer. The greater part of the outgoing freight consisted of Prince Edward Island turnips for Boston, as many as 14 carloads being carried on one trip.

Three steel sheds are nearing completion in West Saint John on the site of the coffer dam which has been removed. With the Harbour Commission's new grain elevator completed the port has now three elevators, a greater grain handling capacity than ever before. Several manufactures, new to Saint John, have been established recently. One of these is a large woods products concern employing about 500 men in the woods and at their plant. A pulp and paper mill which had not been operating for some time, is now busy twenty-four hours a day.

Steady Increase at Montreal

According to figures furnished the Review by A. Laing, Collector, Customs-Excise revenue collected at the port of Montreal has shown a steady increase in the four months, July-October, 1933. Revenue in the first three months of the present fiscal year, however, dropped considerably, leaving a net decrease of $1,317,831. Receipts for the seven months periods, April 1 to October 31, 1933, were $44,914,508, as against $46,232,339 for the same period last year. The heaviest revenue was collected in the month of August, amounting to $7,403,198, the second heaviest being October, when collections totalled $7,027,620. Collections for the seven months period in detail, showing receipts for the corresponding months of last year in brackets, were:—Import duty, $10,783,398 ($13,354,640) sales tax on imports $1,367,693 ($1,473,621), Excise tax on imports $2,732,900 ($2,452,139), Excise taxes $14,848,545 ($11,825,621), Excise duties $15,135,439 ($17,071,886), sundry collections $46,533 ($54,432).

Packages sent to the examining warehouse for examination, April 1 to October 31, 1933, numbered 57,510, this compares with 59,524 for the same period last year. During the first three months the number of packages showed a reduction. Since July, however, there has been a steady increase, and there is every indication that by the end of the fiscal year a substantial increase in the number of packages examined in the warehouse, compared with last year, will be shown.

Shipping activities show a substantial increase at the port of Montreal in the seven months under review. Liners entered and cleared totalled 175, as compared with 158 for the same period last year. Further comparative figures were:—passengers 29,544 (27,564), made up of cabin passengers 12,450 (12,022), tourist passengers 8,045 (10,777), third class passengers 9,049 (4,765); pieces of baggage received 91,761 (61,646), examined 89,552 (59,601), in bond 2,209 (2,045); total number of vessels inwards from sea 967 (853), outwards 770 (770), vessels coastwise, inwards 1,616 (1,635), outwards 1,791 (1,688). A statement covering baggage collections, furnished by the superintendent of the wharf staff, shows receipts of $20,877, a decrease of $331.

International air traffic through the Customs Air Harbour at St. Hubert, Quebec, from April 1 to October 31, 1933, shows an increase of nearly eight thousand pounds in outwards mail, and of 68 express parcels handled, compared with the same period last year, but decreases in all other departments. Comparative figures for the respective periods were:—Aeroplanes, inwards and outwards, 703 (831), passengers 1,211 (1,524), baggage 1,507 pieces (1,875 pieces), express parcels 824 (756), bags of mail 4,235, weight 80,999 pounds (4,726, weight 79,440 pounds), tourist permits 23 (34).

AT QUEBEC

The busy Customs-Excise port of Quebec showed increased collections in four out of the seven months from April 1 to October 31, 1933. Decreases in April and May and a small decrease in July resulted, however, in a net decrease of $67,611. Total collections amounted to $2,307,046, as against $2,374,656 for the same period last year. Improved business conditions at this port are indicated by substantial increases in the last three months of the period under review. Following is a summary covering receipts for the seven months period this year, with figures for the corresponding period of last year in brackets:—Import duty $516,972 ($676,214), sales tax on imports $102,809 ($100,856), Excise tax on imports $139,771 ($132,539), Excise tax, domestic, $857,963 ($836,664), Excise duty $685,676 ($624,837), sundry collections $3,855 ($3,546). Entries received in the seven months period increased by over one thousand; totals for the respective periods this year and last were 17,227 and 16,137.

TORONTO REVENUE INCREASED

The port of Toronto collected $23,541,912 in Customs-Excise revenue between April 1 and October 31, 1933. Each month showed a substantial increase compared with the month before, with the one exception of June when receipts were slightly below those of May. October's revenue increased nearly four hundred thousand over September. Receipts in detail were:—Import duty $9,687,880, sales tax on imports $1,281,413, Excise tax on imports $1,848,097, Excise taxes $9,742,854, Excise duties $962,837, sundry collections $18,830.

Business transacted at the Customs postal branch and the Customs express branch, Toronto, in the first seven months of the present fiscal year, with figures for the corresponding months of last year in brackets, was as follows:—

Postal branch—duty $391,104 ($449,661), entries 13,749 (15,091), parcels 158,490 (176,991); Express branch—duty $1,135,239 ($1,390,381), entries 16,194 (21,445), parcels 128.998 (131.386).

Vessels entered coastwise in the above periods numbered 1,442 (1,315), cleared 1,412 (1,315); foreign vessels entered 901 (963), cleared 901 (1,022).

Excise Collections Up

The port of Hamilton, Ontario, collected $6.088.775 in Customs and Excise revenue from April 1 to October 31, 1933. In the same period last year receipts totalled $6,494,528, a difference of $405,753. Receipts from Excise taxes increased by $244,437, and from Excise tax on imports by $110,174, while all other Customs and Excise revenues declined. Receipts steadily increased over the seven months period, the last three months showing heavier collections that the same months last year. Receipts in detail, showing increases and decreases compared with last year, were: —Import duty $1,632.390, decrease $147,393; sales tax on imports $91.369, decrease $9,192; Excise tax on imports $400.188, increase $110,174; Excise taxes $1,985.257, increase $244,437; Excise duty $1,977,260, decrease $602,222; sundry collections $2,312, decrease $1,556.

Shipping entered and cleared through this port increased substantially this year. In the period from April 1 to September 30, 1933, freight inwards totalled 1,094,769 tons, outwards 74.539 tons, as compared with 805,615 tons entered and 62,609 tons cleared in the corresponding period last year.

At Windsor

Customs and Excise receipts at the port of Windsor, Ontario, April 1 to October 31, 1933, amounted to $4,969.673, a decrease of $343,961 compared with the corresponding period of 1932. Collections were lighter in the first four months of the period under review than in the same months last year, but heavier in the last three months. Receipts, April to October, 1933, were as follows:—Import duty $2.721.994. decrease $173,123; Excise and sales taxes $1.873.654. decrease $97,331; Excise duty $354.052, decrease $73.183; sundry collections $19,972. decrease $323. The largest total collection for any one month was taken in June, amounting to $784.562.

At Winnipeg

A statement of Customs and Excise revenue received at the port of Winnipeg during the seven months ended October 31, 1933, with figures for the corresponding period of last year in brackets, gives the following:—total revenue $3,919,824 ($4,289,344), import duty $1,634,909 ($1,972,456), sales tax on imports $319,771 ($344,830), Excise tax on imports $272,612 ($284,391), Excise tax $1,398,135 ($1,360,585), Excise duty $288,643 ($320,436), sundry collections $5,754 ($6,646). Entries received in the respective periods numbered 37,545 and 40,221.

Collections at the Customs Express branch, Winnipeg, amounted to $122,060, in the first seven months of 1933-34, as compared with $154,529 collected in the same period last year. Packages received totalled 33,302, an increase of 2,100; entries received 3,397, a decrease of 106. May was the busiest month of the seven with packages received totalling nearly fourteen thousand, and collections over twenty-one thousand dollars.

S. Carberry, Superintendent, informs the Review that among outstanding importations through the Express branch in the period under review, were 32 carloads of fresh strawberries containing 9,953 crates of 24 quarts each, and 6,793 crates of 24 pints in each crate. These berries were imported, in most cases from Louisiana, Arkansas and Missouri. Also 8,603 packages of bees were received, mostly from Mississippi, Alabama and Louisiana.

Christmas Arrangements

Preparations similar to last year's, are being made for handling the Christmas rush. The Express Company will co-operate with the Express branch in handling importations without delay.

Christmas Parcels

Arrangements made at the Customs postal branch, W. Jordan, Superintendent, states, will include, as in former years, the extension of office hours to 6 p.m. from December 15 to January 3. The sortation staff will be on hand at the C.P.R. station on arrival of British mail, in order to separate and release duty free packages to be forwarded for delivery direct to the addressees. Duties collected at the postal branch, April 1 to October 31, 1933, amounted to $69,735, as against $89,264 in the same period last year, a difference of $19,529. Parcels received in the respective periods numbered 62,075 and 72,966. Pieces of bonded baggage handled at the C.P.R. station in the seven months this year totalled 1,601, and in the same period last year 1,648. Collections for the respective periods were $1,121 and $986. At the Union station collections in the seven months this year totalled $750, baggage received 2,042 pieces, manifests 669, as against the following for the same period last year—collections $887, baggage received 1,869, manifests 664.

Excise Collections Increased

Revenue derived from Excise tax and Excise duty at the port of Regina, Saskatchewan, in the period from April 1 to October 31, this year, increased substantially, while other Customs and Excise revenues declined, leaving a net decrease of $19,144. Total receipts amounted to $688,902, as against $708,046 collected in the same period last year. Receipts in detail, showing increases and decreases compared with last year, were:—Import duty $300,284, decrease $27,414; sales tax on imports $55,764, decrease $846; Excise tax on imports $56,711, decrease $14,819; Excise tax $150,082, increase $13,539; Excise duty $125,123, increase $10,399; sundry collections $938, decrease $2. Collections in October, totalling $124,187, were heavier than in any other of the seven months.

At Edmonton

Receipts from sales tax on imports and Excise tax on imports in the seven months period, April 1 to October 31, 1933, at the port of Edmonton, Alberta, increased by a total of over nine thousand dollars over collections for a similar period last year, while receipts from other Customs-Excise sources decreased by sixteen thousand dollars, leaving a net decrease of $6,530. Receipts in detail for the seven months period, showing increases and decreases, were:—Import duty $349,471, decrease $1,797; sales tax on imports $65,919, increase $5,786; Excise tax on imports $47,881, increase $3,712; domestic Excise tax $278,873, decrease $9,929; Excise duty $98,611, decrease $2,899; sundry collections $780, decrease $1,402.

Increase at Vancouver

Customs-Excise revenue showed a net increase of $907,686, at the port of Vancouver, in the first seven months of the present fiscal year, compared with the same period last year. Total collections for the respective periods were $6,692,836 and $5,785,150. The heaviest collections were taken in October, which, together with the three preceding months, showed substantial increases. Excise tax receipts increased by $1,555,114, while receipts from import duties dropped by $581,165. Following is a detailed summary of collections for the seven months, April 1 to October 31, 1933, with figures for the same period last year in brackets:—Import duty $2,861,154 ($3,442,320), sales tax on imports $550,074 ($611,444), Excise tax on imports $578,447 ($608,566), Excise tax $2,461,237 ($906,123), Excise duty $226,008 ($202,736), sundry collections $15,915 ($13,961).

At Victoria, B.C.

Total revenue at the Customs-Excise port of Victoria, British Columbia, in the first seven months of the present fiscal year amounted to $849,297, as against $890,630 collected in the same period last year, a decrease of $41,334. Receipts from Excise tax and Excise duty increased, while revenue from Customs duties and sundry collections dropped. Receipts in detail for the two periods were: Import duty $417,383 ($480,022), Excise tax $337,298 ($325,476), Excise duty $91,525 ($81,514), sundry collections $3,090 ($3,619).

Lumber and grain exports through Victoria between April 1 and October 31, 1933, were heavy, exceeding greatly those of the same period last year, as the following figures show:—lumber exports 52,315,917 feet (6,698,899 feet); grain exports 20,431 tons (18,455 tons).

STOCKINGS FOR WEST INDIES

The British West Indies group, including Bermuda, British Guiana and British Honduras, imported 60,192 pairs of Canadian-made silk hosiery from April 1 to September 30, 1933. This is an increase of more than 11,000 pairs over the corresponding period in 1932.

* * NEWS AND COMMENT * *

Edmonton, Alberta: More than 177,000 visitors, practically all in motor cars, registered at four of Alberta's famous national parks during the past tourist season. The exact figures for the Banff, Jasper, Waterton Lakes and Elk Island parks was 177,274. This total does not include many who went to the mountain resorts by train. The national parks of Alberta, comprising more than 8,000 square miles of mountain and lake territory, are among the province's greatest assets, and attract tourists annually from many points on the continent, as well as thousands from the cities and towns of the province itself.

Through the two Alberta ports of entry from United States, Carway and Coutts, nearly 10,000 American motor cars registered in, carrying more than 30,000 passengers, while many others came into the province by way of the bordering Canadian provinces.

Vancouver, B.C.: On the 15th anniversary of Armistice Day Vancouver citizens met at the cenotaph in Victory Square to pay homage to those who fell during the Great War. The floral tributes included one from the Customs and Excise staff at the port of Vancouver. N. J. DeGraves, Collector, representing the staff, placed the wreath at the foot of the cenotaph during the ceremony.

During October a total of 1,503 ships aggregating 939,825 net tons entered Vancouver harbour, and 1,409 ships of 922,816 net tons cleared. Deep sea arrivals were 106 and clearances 105, the net tonnages being 428,767 and 410,311 respectively. There were 111 coastwise arrivals and 108 sailings. In the local coastwise trade 1,306 ships entered the harbour and 1,296 ships cleared.

Montreal: Business transacted at the Customs express branch, Montreal, in October this year increased at all points compared with October last year; collections increased by $19,701, packages delivered by 155, entries by 15. Totals for the month were: collections $138,450, packages delivered 8,613, entries received 1,680. At the Customs postal branch collections amounted to $74,207 in October this year as compared with $67,177 in October, 1932.

Apple shipments through the port of Montreal during the last week of October, 1933, amounted to 29,824 barrels, 120,017 boxes, 614 baskets and 1,589 half-baskets, or the equivalent of approximately 211,000 boxes. Loadings here this season have been well ahead of last year, and indicate an increase of 231,000 boxes over the corresponding period in 1932, or approximately 46,000,000 units of fruit more. Actually shipments in the form of barrels are larger by 95,292, the respective carryings out of Montreal to October 28 being 176,004 and 80,712 barrels. On the other hand, exports in the form of boxes are smaller, the respective loadings being 569,124 and 624,113 boxes. Calculated in units, there have been 219,427,200 apples shipped from Montreal between the commencement of the season and the end of October, compared with 173,250,000 in the same period last year.

Toronto: Revenue collected at the Customs express branch, Toronto, in October, 1933, amounted to $186,497, as compared with $194,109 collected in October last year. Packages received numbered 13,931, entries 2,720, as against 13,861 packages and 2,784 entries received in October, 1932. At the Customs postal branch collections in October this year totalled $65,504, packages received 25,890, packages delivered 23,965, entries received 2,248. Totals for October last year were: collections $68,329, packages received 26,301, packages delivered 23,171, entries received 2,184.

Halifax, N.S.: Apple shipments from Halifax have been higher by the equivalent of 1,116,000 boxes, the loadings at that port being 590,131 barrels, as compared with 218,156 barrels to the end of October last year, an increase of 371,975 barrels or 223,185,000 units of fruit. The season throughout the Maritime Provinces has been satisfactory, and a good demand has been received from Great Britain for apples from Nova Scotia in particular.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) When goods are detained by a Customs officer owing to the refusal of the person bringing them into Canada to pay the required duty, must a receipt be given to the person from whom the goods are taken? If so, is there a prescribed form for this purpose? This question deals particularly with articles brought in by those entering on trains or in automobiles.

(2) What is the most northerly Customs port or outport in Canada?

(3) A firm of Customs House Brokers operating under a firm name takes in a new partner. The original licence bears the name of the old partners, and the firm continues to transact business under the original name. Is it necessary for a new licence to be obtained bearing the name of the new partner, and if so, is the fee of $50 required?

The answers are:—

(1) This question was referred by the *Editor* to E. D. Lennie, Chief Inspector of Customs and Excise, who stated that apparently the Department had not ruled on this subject. The course to be followed depends on circumstances. If the person bringing the goods into Canada fails to declare them with the result that seizure is made, he will receive notice from the Department in due course. If, on the other hand, he has not attempted to smuggle but has abandoned the goods to the Crown rather than pay duty, there is no objection to the officer issuing a certificate to that effect and keeping a duplicate on file for reference purposes.

(2) The outport of Herschel Island. This far northern outport is well within the Arctic Circle, just off the northern coast of the Yukon Territory in Mackenzie Bay, although it is included as part of the Northwest Territories. The only officer stationed at this Customs outport, which serves also as a post office, is an Inspector of the R.C.M.P.

(3) A new licence should be applied for when a change takes place in the composition of a firm of Customs House Brokers. The original licence bears the names of the partners and the firm name. Any addition to such names of partners would necessitate the issuing of a new licence bearing thereon the name of the person or persons added to the firm.

These questions will be dealt with in the next number:—

(1) A resident of the United States has an automobile left to him as heir of an estate. Four months later he decides to move to Canada. Is he entitled to bring the car in under tariff item 704, free of duty, as personal effects left by bequest, providing he can prove that he is the lawful heir?

(2) What forms are required and what is the procedure for putting through a destruction entry for goods unclaimed?

(3) Is there any provision whereby Canadian Customs and Immigration officers whose duties compel them to live in the United States can retain their voting privileges in their home country?

Regarding Tourist Travel

An officer of the Windsor, Ontario, staff writes:—

Another tourist season has passed, and it will be nearly six months before the next onrush of visitors flocks to our borders. During that period much might be done in the way of revising the vehicular traffic regulations to a point that will give the tourist an equal facility for entry to Canada at any port with the usual tourist outfit, thereby obviating possible traffic congestions. In my opinion it would be advantageous at this time for the Department to make a survey of vehicular traffic and its problems at the various frontier ports and outports, compiling such data as would be obtained from transportation companies and officers who deal with such traffic, with the view of preparing a new memorandum covering all phases of the tourist movement and superseding Memoranda Nos. 2, 88 and 197. Such a memorandum when completed could be issued in pamphlet form, thus enabling its distribution to the Provincial governments and various tourist agencies who in turn would distribute to parties in the United States contemplating a visit to Canada.

At present we are confronted with a peculiar situation relative to the enforcement of traffic regulations, due to the fact that conditions have materially changed since Memorandum No. 2 and its revisions were formulated, thus making its application inadequate to meet present day needs. In the last three years many rulings have been issued to supplement this memorandum, but I believe only to the ports and outports where the situation has demanded such, consequently the larger ports and outports have several rulings on file to cover various phases of the automobile traffic which are not covered generally by the memorandum, whereas the smaller ports are not conversant with such rulings. Therefore we have not a universal method of handling traffic movement throughout Canada, which frequently causes a difference of opinion between the tourist and the officer, when the tourist has been granted a privilege at one port and upon entering another port he finds the enforcement of the regulations different I appreciate the fact that contingencies will always arise that will require special rulings, but it is probable conditions will not change so rapidly in the near future as they have in the past, thus making the need for additional rulings rare.

Space does not permit here to outline my ideas as to the various changes that could be effected to expedite the movement of traffic but I believe that more latitude could be given the tourist in respect to bringing in certain articles that are now covered by Memorandum No. 88, Section 1, Subsection B. Might I point out that from April 1 to September 30, about fifty thousand dollars was collected at this port on Form E-29, being tourist deposits on such articles as tents, camp equipment, phonographs, portable radios, musical instruments, all being the personal property of the tourists, brought in by them for added enjoyment and convenience during their short stay here. Practically all these articles were re-exported to the United States within a couple of months, and the money remitted to the tourists at a cost of nearly $200 to the Government, not allowing anything for stationery used or the office work entailed in the handling of this money. I am of the opinion that it would be conducive to the interest of the tourist business of Canada to place tents, camp equipment, phonographs, portable radios, musical instruments and camera projectors on the " no deposit list " with articles that are covered by Subsection (*a*) of Section 1 of Memorandum No. 88, thus allowing them to be brought into Canada without a deposit, by a bona fide tourist. As the average tourist is not conversant with the requirements of our Customs regulations he does not usually bring an extra amount of money to leave on deposit to cover such articles as are enumerated above, the consequence being that much of the above mentioned $50,000 could have been spent in Canada this summer and the revenue of the country still enjoyed ample protection. May I instance this:—A tourist may under the present regulations bring in fishing tackle and a movie camera valued from fifty to one hundred dollars without deposit, but must leave a deposit on a cheap tent worth about five dollars, or an obsolete phonograph of practically no value.

I hope that I have opened up a discussion on the automobile traffic and it is taken up by officers that are handling it at the various frontier ports and outports, as we must accept the fact that the tourist business is one of Canada's leading industries, and any individual efforts we may put forth to promote its interest will be beneficial to all concerned.

Editor's Note.—Comments on these interesting suggestions are invited.

DEPARTMENTAL RULINGS

Tinners' hand shears or snips, straight, circular or combination types. Tariff item 129f.

The " Kelley " Electric Floating Machine, per illustration, an electrically operated machine for finishing cement floors, and which may also be used for scrubbing, waxing and polishing floors. Tariff item 427.

Bass drums, snare or side drums, valveless trumpets and bugles are of a class made in Canada and dutiable under tariff item 598.

JUST AMONG OURSELVES

OCTOBER-NOVEMBER

ADDITIONS

Nova Scotia

Lunenburg (Mahone Bay): G. R. Gwynne-Timothy, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Montreal: J. M. Cartier, Assistant Customs Appraiser.

Audit

J. A. Murphy, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Digby (Westport): W. A. Pugh, Sub-Collector of Customs and Excise, Limited Service (superannuated).

Ontario

Hamilton: J. E. Foreman, Computing Clerk (superannuated).

Peterboro: H. J. Rush, Customs Excise Examiner (deceased).

British Columbia

New Westminster: M. G. Thomson, Customs Excise Examiner (deceased).

Vancouver: J. P. Barrett, Customs Excise Examiner (superannuated).

Administrative

Miss M. Fidoe, Stenographer, Grade 2 (resigned).

C. R. Hamilton, Senior Customs Excise Clerk (superannuated).

TRANSFERS

J. A. Gaunt, from Customs Excise Examiner, Winnipeg, Man., to Customs Excise Examiner, Grade 1 Outport, Rainy River, Ont.

J. R. Lintick, from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 1 Outport, Portage La Prairie, Man.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts, received during the eight months of the fiscal year November 1932 and November 1933. (Decrease marked*)

Districts	1932-33		1933-34		Increase or Decrease	
	$	cts.	$	cts.	$	cts.
Charlottetown	78,353	79	115,134	16	36,780	37
Halifax........	818,578	84	804,946	44	* 13,632	40
Saint John.....	546,021	98	546,937	86	915	88
Quebec........	910,241	60	981,077	46	70,835	86
Montreal......	18,287,302	76	16,322,619	16	* 1,964,683	60
Ottawa........	3,695,322	60	4,110,652	15	415,329	55
Kingston......	123,092	64	139,816	06	16,723	42
Belleville......	357,427	56	378,036	69	20,609	13
Toronto.......	15,814,608	95	14,387,708	62	* 1,426,900	33
Hamilton.....	3,936,969	29	3,238,787	41	* 698,181	88
London........	4,544,240	22	4,332,412	83	* 211,827	39
Fort William..	147,763	62	151,408	47	3,644	85
Winnipeg......	1,806,464	27	1,508,742	34	* 297,721	93
Regina........	174,985	17	188,072	63	13,087	46
Saskatoon.....	130,467	51	117,915	11	* 12,552	40
Calgary.......	850,579	16	763,121	11	* 87,458	05
Edmonton.....	360,955	85	323,857	35	* 37,098	50
Vancouver.....	3,675,431	60	3,350,567	26	* 324,864	34
Yukon........	11,218	11	24,532	12	13,314	01
Total.....	56,270,025	52	51,786,345	23	* 4,483,680	29

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1932 AND 1933.

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,081,626 79	6,739,583 33		
Less Refunds and Drawbacks	1.255,599 31	691,106 10		
Net	5,826,027 48	6,048,477 23	....	222,449 75
Excise Taxes	8,222,183 00	11,224,203 47		
Less Refunds and Drawbacks	131,694 83	166,580 48		
Net	8,090,488 17	11,057,622 99	....	2,967,134 82
Excise Duties	3,974,792 83	3,195,819 44		
Less Refunds and Drawbacks	66,805 60	27,416 56		
Net	3,907,987 83	3,168,402 88	739,584 95	....
Sundry Collections	71,966 31	80,963 98		
Less Refunds and Drawbacks	115 61	31 50		
Net	71,850 70	80,932 48	......	9,081 78
Net Totals	17,896,354 18	20,355,435 58	739,584 95	3,198,666 35
Net Increase	......	......	....	2,459,081 40

TOTALS FOR EIGHT MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	54,620,757 60	46,798,552 40		
Less Refunds and Drawbacks	5.126,548 55	4,710,928 86		
Net	49,494,209 25	42,087,623 54	7,406,585 71	....
Excise Taxes	56,028,479 66	68,231,905 36		
Less Refunds and Drawbacks	645,864 47	1,246,766 11		
Net	55,382,615 19	66,985,139 25	....	11,602,524 06
Excise Duties	28,852,549 15	25,263,717 45		
Less Refunds and Drawbacks	395,138 21	350,511 92		
Net	28,457,410 94	24,913,205 53	3,544,205 41	....
Sundry Collections	618,132 00	559,968 55		
Less Refunds and Drawbacks	1,037 76	307 17		
Net	617.094 24	559,661 38	57,432 86	....
Net Totals	133,951,329 62	134.545,629 70	11,008,223 98	11,602,524 06
Net Increase	......	....	....	594,300 08

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF NOVEMBER, 1932, AND NOVEMBER, 1933.

—	November, 1932	November, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,397,515 34	3,310,041 86	87,473 48	....

TOTALS FOR EIGHT MONTHS

—	1932-33	1933-34	Decrease	Increase
Net Collections	$ c. 56,270,025 52	$ c. 51,786,345 23	$ c. 4,483,680 29	$ c. ......

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1932 AND 1933

		November, 1932		November, 1933	
		Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)		....	45,944,520	....	60,384,590
Total Exports (Foreign Produce)		....	676,904	....	541,815
Principal Items of Exports—					
Wheat	Bush.	27,301,976	13,959,354	23,143,958	15,298,768
Wheat flour	Brls.	576,864	1,798,982	547,602	1,882,856
Fish	Cwt	385,832	1,304,175	533,614	2,056,337
Furs	$	....	100,838	....	217,094
Meats	Cwt.	31,704	326,666	112,897	1,345,142
Cheese	Cwt.	120,952	1,184,802	143,464	1,494,624
Planks and boards	M ft.	46,367	837,611	102,777	1,880,371
Wood pulp	Cwt.	1,002,605	1,813,885	1,165,387	2,227,443
Newsprint	Cwt.	3,071,376	6,613,241	3,245,850	5,828,878
Automobiles and parts	$	....	906,448	....	865,222
Copper, partially manufactured	Cwt.	281,147	1,504,250	244,958	1,838,796
Nickel, unmanufactured	Cwt.	31,509	754,387	85,811	2,433,365
Imports entered for consumption—Free goods		....	14,676,158	....	19,163,762
Imports entered for consumption—Dutiable goods		....	23,092,889	....	24,489,316
Total imports entered for consumption		....	37,769,047	....	43,653,078

		Eight months ended November, 1932		Eight months ended November, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	336,645,984	....	386,007,148
Total Exports (Foreign Produce)		....	4,983,697	....	3,901,383
Principal Items of Exports—					
Wheat	Bush.	171,192,413	96,348,153	134,066,055	91,418,990
Wheat flour	Brls.	3,555,650	11,822,997	3,931,553	13,915,990
Fish	Cwt.	1,719,680	11,700,840	2,040,178	14,190,314
Furs	$	....	4,137,762	....	4,952,523
Meats	Cwt.	393,593	4,372,793	701,194	8,219,593
Cheese	Cwt.	801,763	8,183,695	666,378	7,245,341
Planks and boards	M ft.	444,780	8,361,221	780,910	13,638,208
Wood pulp	Cwt.	5,781,864	11,739,712	8,851,540	16,668,579
Newsprint	Cwt.	23,055,215	53,601,019	25,584,745	47,893,324
Automobiles and parts	$	....	5,897,187	....	7,659,800
Copper, partially manufactured	Cwt.	1,628,647	8,721,528	1,766,389	12,567,183
Nickel, unmanufactured	Cwt.	187,643	4,322,950	700,359	18,342,126
Imports entered for consumption—Free goods		....	112,656,444	....	123,914,735
Imports entered for consumption—Dutiable goods		....	183,847,803	....	160,995,257
Total imports entered for consumption		....	296,504,247	....	284,909,992

The
National Revenue Review

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In this issue

CHRISTMAS RUSH WAS WELL HANDLED
Prompt service afforded at Customs branches

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CANADA'S REVENUE AND TRADE
Facts and Figures to end of December

NEWS AND COMMENT, EDITORIAL
STAFF NOTES, QUESTION BOX

January 1934

Vol. VII — No. 4

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Honourable R. C. MATTHEWS, M.P., Minister of National Revenue.

Shortly after the resignation of the Honourable E. B. Ryckman owing to ill health, the appointment of the Honourable R. C. Matthews as Minister of National Revenue to succeed him, was made.

The new Minister, who is 62 years of age and a native of Lindsay, Ontario, has been a member of the House of Commons since the general elections of 1926, representing the constituency of Toronto East Centre. For the past three years he has been Chairman of the important Select Standing Committee on Banking and Commerce of the House of Commons.

Educated at McMaster University in Toronto and at Harvard University, Mr. Matthews for years has been prominent in political and financial circles in Toronto. His firm was R. C. Matthews & Company, Investment Bankers, but he retired from business ten years ago. Mr. Matthews has always taken a lively interest in amateur sport, particularly cricket, curling and golf. He was for three years President of the Rosedale Golf Club, Toronto, and six years President of The Toronto Cricket Club. He is also a member of the Board of Governors of the Toronto Conservatory of Music.

A Message from the Minister

I WISH to extend to all officers of National Revenue throughout the Dominion my hearty good wishes for a happy and prosperous New Year.

In assuming the duties of Minister of National Revenue I rely upon the loyal co-operation of all members of the staff to ensure that faithful and diligent administration which is expected by the people of Canada.

I desire to encourage and foster goodwill between the business public and the Department and I confidently expect that all officers of the Department will join me in that endeavour.

R C Matthews

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Acting Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Important Changes

AS this number of the REVIEW goes to press certain important changes in the executive heads of the Department are announced. Mr. R. W. Breadner, C.M.G., who was Commissioner of Customs from April, 1927, has been appointed Tariff Adviser to the Ministry of Finance, with the rank of Deputy Minister. He is succeeded as Commissioner of Customs by Mr. H. D. Scully, formerly Commissioner of Excise, and Mr. David Sim, Private Secretary to successive Ministers of National Revenue since 1927, takes Mr. Scully's place. The changes became effective on January 1, 1934. More extended reference to the new appointments will be made in the next number of the REVIEW.

Mr. Ryckman's Retirement Regretted

WIDESPREAD regret throughout the National Revenue service is felt at the retirement, owing to continued ill health, of Hon. E. B. Ryckman as Minister of the Department. During his term of office from August, 1930, Mr. Ryckman gained the loyal co-operation of all in the service, and by his kind and considerate dealings with the staff commanded their respect and affection. It is the earnest wish of all officers throughout the service that his health may be fully restored.

A Gentle Reminder

UNFAILING courtesy in dealing with the public, and intelligent application to daily duties, are required of all National Revenue officers by the Department. Once more at the beginning of a new year, the point is emphasized that courtesy does not imply laxity in the discharge of official duties and carelessness in the protection of the revenue. The great majority of officers perform their duties creditably and efficiently. To those who feel that they have lacked some of these essentials the new year offers opportunities of renewed loyalty to the Department and fit and proper service to the public.

Change in Ports

THE following change is made in the list of ports, outports and Preventive stations, effective from 1st November, 1933:

Whisky Gap, established as a Customs Excise outport under the survey of the port of Lethbridge, Alta.

Twelve months' Balance of Trade

DURING the twelve months ending November, 1933, the excess of exports over imports was $134,145,000 compared with $49,006,000 a year ago and an excess of imports over exports of $17,069,000 two years ago. In trading with the United Kingdom the excess of exports over imports was $111,216,000 compared with $83,609,000 and $60,329,000. In trading with the United States there was an excess of imports over exports of $45,791,000 compared with $92,259,000 a year ago and $133,730,000 two years ago.

Keeping Out a Flood of Obscene Publications

THE constant efforts put forth by the Department to prevent the importation into Canada of immoral or indecent books, magazines, photographs, and like publications, met with a considerable degree of success during the calendar year 1933. This satisfactory result was achieved by vigilance at headquarters and the efficient co-operation with the Examiner of Publications of Collectors and officers at ports and outports throughout the Dominion. The work of preventing the importation of such publications has been attended to thoroughly, and large quantities were intercepted.

In order that the powers of the Department in this regard may be understood clearly by the public the following quotations are of interest:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

The earliest tariffs of Canada contain similar provisions.

Collectors of Customs and Excise, officers of various organizations and the public generally, constantly forward samples of imported books and other publications concerning whose character doubt may exist, to the Examiner of Publications at headquarters, and during the calendar year 1933 that official examined 593 publications and recommended that memoranda prohibiting their importation be issued to Collectors in the case of 67.

It may be explained that official memoranda are issued to Collectors only in cases where the importations of such publications are considered to be of a general nature. In many instances importations of obviously indecent books, periodicals and photographs are ordered to be seized without such memoranda being issued, as their importation is not regarded as likely to be general.

Collectors and the public generally are requested to continue to forward to Ottawa for the attention of the Examiner of Publications any sample copies of books concerning which doubt may exist, and prompt decision will be made regarding them. Collectors in all cases should withhold delivery of such importations pending decision.

Some of the publications concerning which official memoranda were issued during 1933 are:—

Periodical Publications: Paris Art, French Art and Models Magazine, Modern Art Studies, Man, Tattle Tales, Gay Parisienne, Squawkies, Blah, Cartoons of the Month, Icor, Desteptarea (The Awakening), Ballyhoo, College Life, Calgary Eye Opener, Film Fun, Almanach Gaulois, Bedtime Stories (For Grown-ups Only), Nus Fantastiques, Shadow Reporter, Sexology, The Nudist, New York Nights, Stolen Sweets, Burten's Follies.

Books: Polygamy Preferred, Manhattan Love, Scandal House, The Gentle Libertine, Lovers Never Marry, Other Men's Wives, Woman Without Love, Rented Wife, The Hussy, Madame Sex, Star's Road, The Physiology of Love, Lady Chatterley's Husbands, Lady Chatterley's Friends, Synthetic Virgin, Thunder Without Rain, America's Sweetheart, The Harem, Ladies of the Evening, Naked Glory, Professional Virgin, A Lady Tumbles, Women Are Necessary, Lascivious Love, The Life Cry, Pure Girl, Unmoral, The Cautious Amorist, Lady By Chance, Female, All Women Die, Jail Bait, The Man in the Monkey Suit, The Red House, The Love Gamble, Reckless Hollywood, Impatient Virgin, The Woman's Doctor, Hotel Wife, A Good Time Man, The Damned Lover, Gin Wife, God's Little Acre.

In addition to the large quantity of immoral or indecent books dealt with during the calendar year, hundreds of foreign language publications alleged to be of a treasonable or seditious character were received by the Examiner of Publications and the proper action taken thereon.

The records show that during the past year 1,780 letters regarding doubtful publications were received.

How the Excise Division Functions

THE Excise Division of the Department of National Revenue, of which Mr. David Sim is Commissioner, is responsible for the administration of the Excise Act (previously known as the Inland Revenue Act) and Parts IV to VIII and X to XIV of the Special War Revenue Act, as well as its various amendments, comprising Consumption or Sales Tax, the Special Excise Tax on imports, stamp, sale or transfer of stock, despatch, long distance telephone call and transportation taxes, the latter including pullman, berth and parlour car imposts, taxes on matches and playing cards, also manufacturers' taxes on automobiles, rubber tires and tubes, cigarette papers and cigarette paper tubes, cigars, wines, beers, sugar, unfermented wort, malt syrup, toilet soaps, cosmetics and other toilet preparations, etc. Only a few commodities are subject to an Excise duty—spirits, tobacco, including cigars, cigarettes and snuff, malt and malt liquor. These, however, together with receipts from licences, furnish a considerable portion of the Excise revenue.

Prior to 1918 all Excise matters were handled by the Inland Revenue Department. The consolidation of this Department with the Department of Customs dates from April 1, 1921, the combination being designated the *Department of Customs and Excise,* which title was changed in 1927 to that of *Department of National Revenue.*

The Excise Division functions through the staff at the ports of entry, a field staff of auditors of sales and Excise taxes, and the headquarters staff at Ottawa. Its work is divided into two sections corresponding to the two separate Acts being administered, and the work of these two sections, one dealing with Excise duty, and the other with Excise tax, differs in character. Separate staffs carry on this work, both staffs being under the general supervision of the Commissioner of Excise.

The revenues derived from Excise taxes represent a large percentage of the total yearly revenues of the Dominion. The most important tax from the standpoint of revenue is the Consumption or Sales tax, and has been in existence since May 19, 1920. The system of levying the tax has altered in some respects during the ensuing period, but the present system of imposing a tax on the sale price of goods by the manufacturer or producer has been in effect since January 1, 1924.

As is the case with all forms of taxation, many questions arise as to their correct application and the liability of various parties concerned. For this purpose a branch is maintained in the Department known as the Excise Tax branch, which for purposes of clearer definition of their duties might be known as the Excise Tax Administration branch. This branch functions under the supervision of the Controller of Excise Taxes, V. C. Nauman, and his staff of assistants. The duties of this branch are to interpret the Special War Revenue Act and convey to auditors, Collectors of National Revenue and their staffs and also to the general public concerned with the Excise taxes, precise and definite regulations and rulings covering the requirements of the Act. The Act requires that all manufacturers of taxable goods be licensed and account for sales tax monthly in respect of sales of taxable goods. If a manufacturer is engaged in the production of goods which are subject to any of the other taxes imposed by the Act such must be accounted for together with the sales tax. The work of properly classifying manufactures for Excise Tax purposes and subsequently ensuring that the Excise taxes are correctly applied, gives rise to many questions of a complicated nature and they require careful consideration before decisions are made.

The books and records of account of licensees are subject to audit by officers of the Department. A staff of auditors is engaged in such work under the supervision of the Chief Auditor of Excise Taxes, R. A. Bishop. It is necessary to have taxpayers' records subjected to audit by auditors of the Department, and if it be found that taxes have not been correctly accounted for adjustments are made by the auditor. If underpayment of taxes are discovered, the arrears are assessed against the licensee, plus penalty of interest charges. If overpayments are disclosed adjustment in favour of the licensee is made.

The collection of the taxes is, of course, of vital importance. Licensees, while required to account for taxes monthly, are sometimes dilatory in rendering their returns and making payments. In many instances assessments made by departmental auditors come as a "surprise liability" to the taxpayer and difficulties are encountered in attempting to effect settlement. While the actual accounting of the tax is made through the various Customs and Excise ports, constant supervision is maintained from Ottawa, particularly in the case of past due accounts. A staff of collection clerks discharging their duties under the superintendent of Excise Tax Collections is constantly busy trying to effect collections. No small task, it might be said, under present conditions.

To go into minute detail concerning the various forms of taxation would require volumes, and suffice to say that each separate tax presents its own difficulties of administration and collection, and while it is found that the great majority of Canadians accept the inevitable and pay their taxes, probably with inward misgivings, but with no outward display of rancour, there are, alas, a few who heartily dislike any and all forms of taxation and are prone to express their opinions forcibly and freely.

In conclusion it may be added that the taxes imposed by the Special War Revenue Act apply to goods of domestic origin, as well as those imported. The taxes do not apply to goods exported from Canada.

New Year's Day

MOST countries to-day recognize January 1 as New Year's Day, but down through the ages there was no such unanimity, several dates having held this distinction. Thus September 21, December 21, December 25, March 25 and January 1 were in different countries and in different ages the first day of the year. In ancient Rome Julius Caesar issued the Julian Calendar, establishing January 1 as the beginning of the year. Even in those early days gift giving on New Year's Day had become an established custom as several writers living at that time relate. The Emperor Claudius even made it a law that presents could actually be demanded on that day. Gifts were usually in the form of trinkets, although some writers mention gifts of exquisite fabrics and elaborate wearing apparel made to men in high office. Flowers and fruit arranged artistically in baskets made also popular presents. During the Roman occupation the Britons adopted the custom of New Year's Day gift giving, and this custom seems to have persisted down through the years although the date of observing the year's commencement changed several times. Anglo-Saxon England decided that a year really began on December 25. At the Norman conquest William decreed January 1 as the year's beginning. Later this date was changed to March 25 in accordance with the rest of Christendom. But in 1582 the Gregorian calendar was issued proclaiming January as the year's first day.

In Queen Elizabeth's reign gift giving on New Year's Day was carried to great extremes. It is related that among the many valuable gifts given to the queen one of the most appreciated was a pair of black silk knit stockings, a great rarity in those days when cloth hose were worn universally. The gift so pleased Elizabeth that she vowed never to wear cloth hose again.

International Air Travel

INTERNATIONAL air traffic through the Customs Air Harbour, St. Hubert, Quebec, during November this year was slightly heavier than in the same month last year. Five inward flights and seven outward flights, however, were cancelled in November owing to bad weather, and 60 passengers were refused on this account. Comparative figures covering traffic in November this year and last were:—

Aeroplanes inwards 28 (27), outwards 28 (26); passengers inwards 30 (27), outwards 44 (40); baggage examined inwards 43 pieces (44 pieces), outwards 59 pieces (61 pieces); bags of mail inwards 310, weight 4,954 pounds (328, weight 4,592 pounds), outwards 152, weight 1,956 pounds (196, weight 3,266 pounds); express parcels inwards 229 (226), outwards 3 (nil); value of aeroplane parts imported $320 ($222).

Regarding Liquor Exports

COLLECTORS of Customs and Excise were notified on December 6, 1933, as follows:—

You are advised that after December 5, 1933, export entries may be accepted for intoxicating liquor destined for delivery in the United States on presentation of an invoice certified by a United States Consular Officer.

Notification has been received that the United States authorities will permit importation of intoxicating liquor into that country only under licence and that no invoice for export of intoxicating liquor to the United States will be certified by their Consular representatives except upon presentation of evidence that a licence has been issued.

The several prohibitions against release or removal from warehouse, clearance and entry for export, contained in Section 8 of The Export Act, will, therefore, not apply to intoxicating liquor destined for delivery in the United States of America for which an invoice certified by a United States Consular Officer is presented.

Instructions to Collectors

COLLECTORS of Customs and Excise have been advised by official memorandum dated December 27, 1933, as follows:—By Order in Council dated 21st December, 1933, it is ordered that the provisions of Subsection 3 of Section 96 of The Customs Act, Revised Statutes of Canada, 1927, Chapter 42, shall not apply to wines and spirituous liquors in a Canadian port without entry thereat for warehouse and for no other purpose than their transportation in transitu on a through bill of lading from a port outside of Canada to another port of destination outside of Canada via a Canadian port or ports.

Exports to British Empire Countries

DOMESTIC exports from Canada to British Empire countries during the first eight months of the present fiscal year totalled in value $185,317,000 compared with $156,254,000 in the corresponding period a year ago, an increase of $29,063,000 or over 18 per cent. There were 23 of these countries to which increased exports went: United Kingdom $152,993,000 ($129,973,000), Australia $7,446,000 ($4,869,000), Newfoundland $4,573,000 ($4,243,000), British South Africa $4,342,000 ($2,902,000), Irish Free State $2,657,000 ($1,678,000), New Zealand $2,514,000 ($2.419,000), British India $2,132,000 ($1,911,000), Jamaica $1,759,000 ($1,610,000), Trinidad and Tobago $1,348.000 ($1,169,000), Smaller British West Indies $900,435 ($860,000), British Guiana $490,000 ($464,000), British East Africa $364,000 ($310,000), Straits Settlements $353,000 ($253,000), Southern Rhodesia $244,765 (last year included with South Africa), Gold Coast $155.000 ($128.000), Malta $147,000 ($63,000), Fiji $97,000 ($60,000), Palestine $61,000 ($26.000), Nigeria $61.000 ($34.000), Ceylon $52,000 $50,000), Aden $25,000 ($16,000), Smaller British Oceania $6,000 ($5,000), British Sudan $3,222 ($120).

Markets for Canadian Flour

NEW markets are being steadily gained for Canada's wheat flour. Exports of Canadian wheat flour from April 1 to October 31, 1933, amounted to 3,383,951 barrels, an increase of 405,165 barrels over the corresponding period in 1932. Markets where Canadian flour was unobtainable last year have been developed in France, Estonia, Brazil, Ecuador, British East Africa, Siam, Gibraltar and Canary Islands. Likewise increases are shown in the volume of wheat flour exported to a large number of countries of the British Empire, to Cuba, Central America, the Philippine Islands, China and Japan, Italy, the Netherlands and the Dutch colonies.

The British Isles, as in past years, took the largest percentage of Canada's flour exports for the seven months under review. In Canadian exports to Asia and Continental Europe the increases more than counterbalance the decreases.

Japan's Trade with Canada

JAPAN'S total trade with Canada for the nine months of 1933 was valued at 39,823,076 yen as compared with 36,650,225 yen in the 1932 period, an increase of 3,172,851 yen. Exports to Canada were valued at 4,534,324 yen as against 6,337,056 yen, a decrease of 1,802,732 yen; imports from Canada were valued at 35,288,752 yen as against 30,313,169 yen, an increase of 4,975,583 yen.

The Japanese yen has a gold parity value of 49 cents in Canadian currency. The average rate of exchange in 1931 was 51 cents and in 1932 it fell to 32 cents.

Japan's chief export to Canada was pottery, valued at 1,021,498 yen as against 1,042,860 yen in last year's period, a decrease of 21,362 yen. Next in importance was tea, valued at 628,858 yen as against 584,462 yen, an increase of 44,396 yen. Exports of rice to Canada showed a large increase—466,809 yen as compared with 296,229 yen. Exports of raw silk to the Dominion, which used to be Japan's largest export item to Canada, showed a large decrease, and amounted to only 155 bales valued at 131,250 yen as against 1,452 bales valued at 920,537 yen in the 1932 period, and 2,836 bales valued at 1,970,735 yen in the 1931 period. Exports of silk tissues valued at 186,579 yen also show a large decrease. Exports of toys were valued at 289,161 yen as against 426,437 yen, a decrease of 137,276 yen. Other exports to Canada included: beans (16,503 yen), menthol crystal (19,512 yen), silk handkerchiefs (20,866 yen), buttons (59,353 yen), brushes (74,163 yen), and lamps and parts (125,931 yen).

Japan's largest imports from Canada for the period were wheat, lumber, paper, lead, zinc, and newsprint. Imports of wheat from Canada amounted to 3,042,575 bushels valued at 7,287,661 yen as against 3,575,174 bushels valued at 6,765,401 yen in the same months of 1932, a decrease in quantity although an increase in value. Canada's contribution, however, was 18·5 per cent of Japan's total wheat imports as against 15 per cent in last year's period, against 79·5 per cent and 82·1 per cent from Australia in the respective periods.

Increased Export of Farm Products

THE export of Canadian farm products to the United States in November, 1933, was valued at $969,306 compared with $302,781 in November, 1932, an increase of 220 per cent. The largest commodities were potatoes at $306,103, bran, shorts and middlings at $190,694 and rye at $158,675. During the five months ending November, 1933, the value of the export was $5,639,052 compared with $1,584,817 in the corresponding period of 1932.

Increased Exports to France

CANADA'S domestic exports to France during the five months since June, 1933, when the new trade treaty went into effect totalled $5,609,000 compared with $3,718,000 in the corresponding period last year, an increase of $1,891,000 or 50 per cent.

Export of Gold and Silver

GOLD bullion exported in November, 1933, to the United Kingdom was valued at $6,010,914 and to the United States $13,306. Raw gold to the value of $130 was sent to the United Kingdom and $295,728 to the United States. The silver bullion exported was of the value of $411,518 of which $217,500 went to British India, $131,695 to the United States, $58,253 to China and $4,070 to the United Kingdom. Silver in ore sent to the United States was valued at $93,279.

When Canada Had Free Ports

OUTLINING the story of Customs and Excise as revealed in musty files and old volumes which have reached the *Editor* from widely separated points in Canada, has proved of interest to many readers of the REVIEW, and the *Editor* is pleased to continue these brief sketches from time to time. The following was taken from a volume printed at Toronto in 1859, entitled *Customs, Excise and Commercial Laws of Canada.* It records, among other things, the establishing by Queen Victoria by Royal Proclamation, of Gaspé Basin and Sault Ste. Marie as free ports. Georges Etienne Cartier was Attorney General when the first proclamation was issued and John A. Macdonald when the second was issued. The proclamation constituting Gaspé Basin a free port reads in part as follows:—

> Whereas in and by an Act of the Legislature of our Province of Canada, made and passed in the twenty-third year of our reign, intituled: "An Act respecting free ports of entry," it is amongst other things enacted, that "Our Governor in Council may, whenever he deems it expedient, constitute, by proclamation, a free port at some place on the Gulf of St. Lawrence, and may, in like manner, by another proclamation, and when he deems it expedient, constitute a free port at Sault Ste. Marie; and further that the limits and privileges of each of the said free ports respectively, and of any district to be attached thereto, shall be defined by the proclamation by which such free port is constituted, which may also contain such regulations and provisions as our Governor in Council may deem it expedient to make for the protection of the revenue, and for preventing any abuse of the privileges conferred on such free port"; now know ye, that under the authority in us vested by the said Act, we do proclaim, declare and constitute the harbour, commonly known as Gaspé Basin, in the county and district of Gaspé, to be on, from and after the first day of January next, a free port, and do hereby define the limits of the said free port, to be as follows: and do further make the regulations hereinafter mentioned for the protection of the revenue and for preventing any abuse of the privileges conferred on the said free port, that is to say: The limits of the freeport of the harbour commonly called Gaspé Basin, and the district to be attached thereto, shall extend three miles inland from low water mark, around the shores of the said Gaspé Basin, within the limits of the free port of Gaspé Basin so constituted, goods, wares and merchandise of every descripion, except articles prohibited by law to be imported, may be imported without being liable to the payment of any duties of Customs, and landed at the said port for consumption or exportation, provided always that the said goods, wares and merchandise shall, upon arrival, be duly reported and entered at the Custom House at the said port. All goods, wares, and merchandise of any description whatsoever, which shall be found within the limits of the places hereinbefore described, and which shall not have been duly entered at the Custom House of the said free port of Gaspé Basin, or have been duly customed at some other port of entry in our said province, shall be deemed to have been imported contrary to the Customs laws of this province, and be liable to confiscation and forfeiture under the said laws as if imported without report and entry into any other part of the province.
>
> In testimony whereof, we have caused these our letters to be made patent, and the great seal of our said Province of Canada to be hereunto affixed: witness our trusty and well-beloved Sir William Fenwick Williams, Baronet, of Kars, K.C.B., Administrator of the Government of the Province of Canada, and Lieutenant-General Commanding our Forces therein, etc. at our Government House, in our city of Quebec, in our said province, this thirtieth day of November in the year of our Lord, one thousand eight hundred and sixty, and in the twenty-fourth year of our Reign.

* * HERE AND THERE * *

In a dusty vault in Vancouver, where it had lain for forty-seven years, a copy of "Bradstreets Reports for the Dominion of Canada, July, 1886" came to light recently, showing a Canada of striking contrast with that of to-day. Some of the Dominion's principal cities were then mere towns or villages. Vancouver is an outstanding example. As listed in *Bradstreet*, less than 50 years ago, it was described as follows:—

Vancouver, on Burrard Inlet—Weekly steamer from Victoria—Daily stage from New Westminster—Population 500—One saloon, three hotels, a bar, two boot and shoe shops, a butcher, a clothier, a baker, a boat builder.

Regina, however, boasted a population of 700, and counted a bank and a bookstore among its fifty businesses. It was listed in the old *Bradstreet*, nevertheless, under the heading *Manitoba, etc.*, along with Calgary, Edmonton, Saskatoon, Rat River, etc. Winnipeg, however, was given some prominence. It had nearly 500 places of business and a population of 20,000. Steamers ran regularly to Selkirk and Grand Rapids, and like Regina it had a railway.

Every city, town and village throughout the length and breadth of Canada was listed, together with the businesses and business men thereof, beginning with Aberarder, in Lambton County, population 32, and ending with Yarm, Pontiac, P.Q. After every person's name letters were set, giving the individual rating as to business integrity, finances, etc. "Aa," for example, signified "highest credit." Less than twenty businesses and business men in the whole of Canada were rated "Aa" by Mr. Bradstreet in 1886. Four were in Toronto's list and of these two made patent medicine and one distilled whisky.

The business designation "Blksth and Wgn. Mkr" appears frequently in this nearly half-century old directory. It is feared that blacksmiths and wagon-makers have dwindled considerably in number. Sawmills were listed, especially in Ontario, in almost every town, also gristmills, flaxmills, saddlers, coopers, weavers, potters and tanners. Port Hope had its vessel-owners, Port Colborne its tug-owners. Ship chandlers and ship's carpenters were to be found in every port town from Port Elgin down the three lakes.

Hoopskirts were still being made in Toronto in 1886. The manufacturer is listed as making "overalls, hoopskirts and furn'g." Another firm in Montreal which made paper collars was listed as "Aa" and was supposed by Bradstreet to be worth $150,000. On the other hand a manufacturer who catered to the prevailing taste for bustles was listed as far from wealthy and with only fair credit.

Here are more items of interest for Excise officers:—

Since 1900 the consumption of alcohol in Great Britain has steadily declined, while that of tea and tobacco has just as steadily increased. Coffee has quite dropped out of the race. A century ago tea and coffee were practically equal in consumption. Now the ratio is 15 to 1. Alcohol has shown no such sweeping decline, yet the people of Britain are consuming only half the 1900 quantity of alcoholic drinks.

Tobacco was introduced into Japan about 1605, and within ten years was planted and used by all classes of the population. Early records indicate that the Portuguese were responsible for its introduction.

Snuff was first imported into China from France in packages bearing three lilies and a coat of arms. In Peking to-day the fleur-de-lis forms the insignia of a snuff-shop.

A certain tribe in Manchuria smoked tobacco late in the seventeenth century in a manner peculiar to themselves. They first filled the mouth with water, and lighting a pipe, swallowed the smoke together with the water. When tobacco supplies ran out they used wood shavings.

PROMPT SERVICE AFFORDED AT CUSTOMS BRANCHES

Christmas Rush Well Handled by Staffs

A high standard of service was extended during the recent Christmas and New Year's season to the public by officers of the Customs Postal Parcels branches and Customs Express branches throughout the Dominion. The Department requires that courteous and prompt service is accorded not only at the Christmas and New Year's season, but during the whole year. In the past holiday period an avalanche of parcels swept in from all parts of the world, and from reports received by the *Editor* excellent service was accorded the public. The following details have been received from Collectors at three of the larger ports where the volume of work was large.

Activity at Montreal

At the Montreal Customs Postal Branch the large volume of incoming packages during the Christmas and New Year's holiday season was taken care of by bringing in additional staff from various other branches of the port where the officers could be spared.

Mail from the United States and overseas was appreciably heavier this season. As in other years the seasonal increase in business was noticeable about the 15th of December, more marked from the 18th, and the largest quantities of mail arrived about the 20th or 21st. To expedite the delivery of parcels the staff of officers actually serving the public was doubled and grade 1 clerks employed in carrying the parcels from the parcel racks to the counter so that the examining officers' whole time might be devoted to the examination of goods and passing entries.

For the convenience of the public, the branch was open for the transaction of business from 9 a.m. to 6 p.m. every business day, commencing December 15th until the 31st.

At the Express Branch the Christmas and New Year's business was attended to without any increase in staff. The public received the best attention and courteous service.

Busy at Toronto

As customary during the Christmas period in the Postal Parcels Branch at Toronto, preparation was made to handle the increased volume of business at the Christmas season by additions to the staff from other branches. The Computing staff of the Postal Parcels Branch consisting of eighteen counter computers, was augmented by an addition of ten to fifteen, in order to facilitate the increased business, and eliminate any difficulty that might otherwise have been experienced by importers wishing to have their Christmas packages promptly examined, entered and delivered.

In the Mail Sortation Branch, located at Terminal A, usually a hive of industry during this period, additional clerks experienced in this special work of sortation were added to the regular staff in order to have the work of sortation completed as rapidly as possible, as in addition to mail for Toronto a large quantity arrived for the various cities and towns throughout the province, and entailed much extra work separating the non-dutiable from the dutiable, and forwarding same to destination.

S. Taylor, Superintendent of Customs Postal Branch at Toronto, states that with the additional staff, cash register and accounting machines, prompt and efficient service was rendered.

The Customs Express Branch staff was increased according to requirement by additions from Record Room, Long Room, and Freight section, where the business at the Christmas period was not so heavy. With the co-operation of the express companies, the Christmas rush was handled promptly and efficiently. When parcels arrived the express company advised the recipients each morning, which enabled them to clear their Christmas parcels with very little trouble or congestion in the branch.

Co-operation at Winnipeg

Arrangements made at the port of Winnipeg to serve the public expeditiously were very complete.

The Customs Postal Parcels Branch remained open for the transaction of business until 6 p.m. on each business day during the period from the 15th of December, 1933, to the 3rd of January, 1934, inclusive. In order to facilitate prompt delivery of postal parcels during the Christmas season, officers assigned to the assortation of packages reported for duty at 7 a.m. during the rush period, in co-operation with the Post Office authorities, to release non-dutiable packages in order to avoid congestion in the Post Office. Upon arrival of British and foreign mail, members of the sortation staff were on hand at station A, Canadian Pacific Railway depot, to sort packages consigned to points in the four western provinces, separating the non-dutiable from the dutiable parcels, which were despatched direct to the addressees. Dutiable packages were forwarded to their respective ports for the collection of revenue.

The spirit of co-operation manifested by members of this branch found expression in a high standard of service accorded to the public at this season and at other times of the year.

During the last Christmas and New Year's season (December 15, 1932, to January 2, 1933) 7,193 parcels were cleared through the Postal Parcels Branch at this port. This number was made up of 3,989 parcels from the United States; 2,940 from Great Britain and Europe and 264 registered packages. Duty and taxes collected thereon amounted to $6,450.23.

At the Customs Express Branch the same co-operation between the Express Company officials and the Customs Express officers in the handling of Christmas merchandise expeditiously was apparent.

NOTES OF THE EXCISE DIVISION

Presentation to Mr. Caven

The long and outstanding service of Mr. William Caven, Dominion Inspector of Excise, who retired at the end of December after fifty-three years in the Department, was recognized by his colleagues of the Excise and Customs divisions at a largely attended farewell gathering in the Board Room of the Connaught Building on December 28. Mr. R. W. Breadner, presided, and the Minister, Honourable R. C. Matthews, Mr. H. D. Scully, and Mr. David Sim, spoke feelingly of Mr. Caven's long association with the old Department of Inland Revenue, now the Excise division. Mr. P. E. Brodeur, Chief of Excise Statistics, read an illuminated address, and Mr. P. L. Smythe, Chief Clerk of Excise Supplies, on behalf of Mr. Caven's colleagues at headquarters and throughout the Dominion, presented a wallet containing a handsome cheque. Mr. Caven, whose long period of service has been marked by conspicuous executive ability and devotion to duty, in thanking his colleagues spoke of the associations which bound him to the Department. Mr. G. W. Taylor, former Commissioner of Excise, was present and spoke. The arrangements were in the hands of a committee consisting of P. L. Smythe, William Ide, and J. S. Roe.

New Dominion Inspector of Excise

Allan Cameron McFee has been appointed Dominion Inspector of Excise vice Wm. Caven, superannuated. Mr. McFee entered the Inland Revenue Service at Belleville, Ontario, in 1896 as a 3rd Class Excise Officer. He was promoted to 2nd Class Excise Officer in 1901 and to 1st Class Excise Officer in 1904. Two years later Mr. McFee was transferred to the Owen Sound Division where he served two years, after which he was returned to Belleville. In 1914 Mr. McFee was appointed Collector of Inland Revenue for the Division of Belleville, and seven years later he was reclassified as Special Inspector of Customs and Excise. In October, 1932, Mr. McFee was transferred to Ottawa for temporary duty under the direction of Mr. Caven, receiving his present promotion on January 1, 1934.

The new Dominion Inspector of Excise was born at Belleville in 1876. He saw active service overseas in the early part of the war, returning to Canada in August, 1917. Mr. McFee brings to his new position the experience of over 37 years service and a consequent wide knowledge of Excise affairs.

Regarding Validation Fee

Collectors of Customs and Excise received the following instructions by official circular dated December 6, 1933, regarding validation fee for permit to export spirits in bond:—

Collectors will please bring these instructions to the attention of all officers in charge of licensed distilleries and Excise bonding warehouses.

No spirits shall be removed in bond for export from any distillery or bonding warehouse until a permit T-204 has been issued by the Collector or Sub-Collector of the port or outport, and the validation fee of twenty cents per proof gallon has been paid thereon. The permit shall, as well as containing the customary information, have recorded across the face thereof,—"Validation Fee $—.—c. has been paid."

The revenue collected from this fee by the office shall be accounted for to the Department on a D.11 Entry (Form B-63) with the information "Validation Fee collected upon Export Entry No. —," to be entered in Excise Duty Cash Book, also T 264.

Attention is directed to Circular G-269, Second Revision, Article K, Section 18 Amended, which provides that licensed distillers may obtain strip labels free of charge after this date.

The Department has been advised that increasing importance will be attached to the official strip label as a certificate of age and government supervision, by certain countries importing Canadian spirits. With this in view, the Department is having the present label re-designed, but labels of new design will not be available for about one month from this date. In the meantime the labels now in use will be supplied free of charge upon usual requisition.

Excise Duty Collections

An increase in excise duty collections on non potable spirits, malt and manufactured tobacco for November, 1933, compared with that month in 1932, is indicated in statistics compiled by the Excise Division. The statements are:—

Comparative statement of excise duty collections during the months of November, 1932, and November, 1933:—

November, 1933, spirits potable, $681,247; November, 1932, $770,742. November, 1933, spirits, non potable, $80,134; November, 1932, $66,717. November, 1933, malt, $228,694; November, 1932, $206,890. November, 1933, cigars, $41,560; November, 1932, $41,756. November, 1933, cigarettes, $1,500,434; November, 1932, $2,326,485. November, 1933, manufactured tobacco, $399,580; November, 1932, $370,098. November, 1933, foreign raw leaf tobacco, $361,526; November, 1932, $418,775. November, 1933, beer, $14,930; November, 1932, $20,264. November, 1933, licences, $496; November, 1932, $327.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of November, 1932, and November, 1933:—

November, 1933, tobacco, cut, 1,561,675 pounds; November, 1932, 1,427,688 pounds. November, 1933, tobacco, plug, 364,839 pounds; November, 1932, 358,572 pounds. November, 1933, cigarettes, number 374,537,220; November, 1932, 388,773,540. November, 1933, cigars, number 13,935,402; November, 1932, 14,071,178. November, 1933, snuff, 68,499 pounds; November, 1932, 64,260 pounds. November, 1933, foreign raw leaf tobacco, 893,716 pounds; November, 1932, 1,027,873 pounds.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, received during the Nine Months of the Fiscal Year, December, 1932, December, 1933. (Decrease marked *)

Districts	1932-33	1933-34	Increase or Decrease
	$ cts	$ cts	$ cts.
Charlottetown	79,069 60	118,939 42	39,869 82
Halifax	835,683 88	820,980 45	* 14,703 43
St. John	555,710 14	559,587 73	3,877 59
Quebec	935.451 24	1,008,683 88	73,232 64
Montreal	18.849.575 73	16,919,678 58	* 1,929,897 15
Ottawa	4,022.084 01	4,423,048 39	400,964 38
Kingston	125,311 08	152,149 66	26,838 58
Belleville	361,162 54	382,034 97	20,872 43
Toronto	15,989,118 25	15,561,050 99	* 428,067 26
Hamilton	3,999,412 65	3,332,411 98	* 667,000 67
London	4,583,696 12	4,464,016 83	* 119,679 29
Fort William	152,121 30	160,048 73	7,927 43
Winnipeg	1,968,704 27	1,648,585 93	* 320,118 34
Regina	185,087 80	197,859 40	12,771 60
Saskatoon	133,250 86	123,723 78	* 9,527 08
Calgary	866,982 81	810,501 86	* 56,480 95
Edmonton	374,244 25	334,289 99	* 39,954 26
Vancouver	3,720,546 52	3,468,287 53	* 252,258 99
Yukon	11,240 79	25,207 22	13,966 43
Total	57,748,453 84	54,511,087 32	* 3,237,366 52

* * NEWS AND COMMENT * *

Toronto: The Inspector of Income Tax, Toronto, received on December 19 an envelope containing thirty-five dollars in notes, and a sheet of paper bearing the typewritten words "Conscience Money."

Increases in all departments of the Customs express and postal branches, Toronto, are reported for November, 1933, as compared with November last year. Collections at the express branch were up over twenty thousand dollars, and at the postal branch over one thousand dollars. Comparative figures covering business transacted at the two branches in the respective months were: express branch — collections $190,169 ($169,999), packages received 14,851 (12,911), entries 2,923 (2,539); postal branch—collections $75,802 ($74,686), packages received 26,910 (26,490), packages delivered 24,720 (23,546), entries 2,397 (2,342).

Aeroplanes reported at the Leaside Customs Air Harbour in November numbered 6, made up as follows:—Canadian aeroplanes inwards 1, outwards 1; United States aeroplanes inwards 2, outwards 2. Passengers totalled 9, inwards 6, outwards 3. In November, 1932, a total of 21 aeroplanes reported, carrying in all 20 passengers.

Niagara Falls: Automobiles crossing via the three international bridges through the port of Niagara Falls in November, 1933, numbered 93,381, as compared with 106,501 in November last year. Passengers inwards and outwards for the respective periods totalled 388,446, and 471,025. Further statistics covering international traffic in November this year were:—United States automobiles inwards 34,630, outwards 31,628; Canadian automobiles inwards 13,624, outwards 13,499; other vehicles inwards 3,422, outwards 3,418; passengers inwards 195,140, outwards 193,306; sixty-day touring permits issued for United States automobiles 3,073, twenty-four hour permits 31,810, traveller's vehicle permits 103; touring permits issued for Canadian cars leaving Canada 1,938.

Montreal: Revenue collected at the Customs express branch, Montreal, in November, 1933, amounted to $135,603, an increase of $27,210, compared with November last year. Packages delivered totalled 7,882, entries received 1,617, as against packages 7,918, entries 1,499 in November, 1932. At the Customs postal branch collections amounted to $69,340, as compared with $66,367 collected in November last year.

Vancouver, B.C.: The salmon canneries of British Columbia have been producing an increased output. Up to the earlier part of October, 1933, the packers had put up 1,110,073 cases, or nearly 110,000 more cases than had been processed at the same date in 1932 and 29,062 cases more than were canned in all of last year. The final pack figures for 1933 will be increased by some thousands of cases over the figures compiled in October.

A gain of 100 per cent in the pack of pinks was the chief factor in raising this year's figures above those for 1932. On the other hand, fewer chum, cohoes and spring salmon have been processed in 1933 than were canned in the corresponding period of 1932.

Calgary: A pleasant ceremony took place in the Long Room of this port after the close of business on December 11, when the members of the staff gathered to bid farewell to J. F. Hunter who has been superannuated after twenty years efficient service. As a token of the esteem in which Mr. Hunter was held by his associates, G. A. Guthrie on their behalf presented him with a club bag.

Sherbrooke, P.Q.: Import duty and Excise tax receipts collected at the port of Sherbrooke, Quebec, in the seven months period under review, April 1 to October 31, 1933, increased substantially compared with the same months last year, while receipts from Excise duty and sundry collections declined. The net increase amounted to $65,485. Total receipts for the respective periods were $493,598, and $428,113. Revenue in detail, showing receipts for the first seven months of 1931-32 in brackets, was as follows: Import duty $172,575 ($165,539), Excise tax $319,358 ($259,954), Excise duty $1,503 ($1,835), sundry collections $161 ($785).

Walkerville, Ont.: Substantial increases amounting to $237,577 in Customs-Excise revenue collected in August, September and

October, are reported from the outport of Walkerville, Ontario. Monthly revenue from April 1 to July 31, however, shows decreases, totalling $606,022, compared with the corresponding period last year. Total collections from April 1 to October 31, 1933, amounted to $2,780,359, as against $3,148,804 in the same period last year. Following is a comparative statement of receipts for the seven months' period in 1933 and 1932: Import duty $1,507,813 ($1,622,523); sales tax $21,756 ($55,753); Excise tax $233,864 ($227,952); Excise duty $319,683 ($385,329); Excise tax $693,258 ($852,285); sundry collections $3,984 ($4,962).

Entries received in the seven months' period numbered 35,484, an increase of 9,006 over the same period last year.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) A resident of the United States has an automobile left to him as heir of an estate. Four months later he decides to move to Canada. Is he entitled to bring the car in under tariff item 704, free of duty, as personal effects left by bequest, providing he can prove that he is the lawful heir?

(2) What forms are required and what is the procedure for putting through a destruction entry for goods unclaimed?

(3) Is there any provision whereby Canadian Customs and Immigration officers whose duties compel them to live in the United States can retain their voting privileges in their home country?

The answers are:—

(1) No, as tariff item 704 applies only to bequests to persons domiciled in Canada.

(2) Unclaimed goods which have been offered for sale for which no offer was received in a sum sufficient to pay duty and taxes and which are subsequently destroyed are accounted for on what is termed a "Destruction Entry," which is nothing other than form B-16 with the heading amended to suit the circumstances. The usual certificate of destruction is endorsed on the face of the entry. An additional copy is required to accompany Form K-8 to be sent to the department, and the goods shown on the destruction entry are also required to be shown on the statement of goods destroyed on the back of Form K-8 over the signature of the Inspector. For procedure see Memorandum No. 1758-B, Sections 13, 14, 15 and 16.

(3) The Department is advised by the Chief Electoral Officer that so far as Dominion elections are concerned there is no provision in the Election Act under which Customs and Immigration officers residing abroad may exercise their franchise until they have returned and resided in Canada for twelve months. If information is desired with respect to the exercise of provincial or municipal franchise in such circumstances, the department cannot advise, but it is suggested that inquiry be directed to the provincial or municipal authorities concerned.

These questions will be dealt with in the next number:—

(1) Is there any civil service or departmental regulation which prohibits a National Revenue officer holding the office of president or acting on the executive of, say, a returned soldiers' organization?

(2) What are the requirements of entering and clearing at Customs when a foreign aeroplane lands in Canada? Can such aeroplane land at a place not designated as a Customs air harbour?

(3) What port in Canada issued the greatest number of touring permits for the sixty days' period in the 1933 tourist season?

EXPORT OF COPPER

The export of copper in November, 1933, was valued at $1,838,796 compared with $2,189,153 in October and $1,504,250 in November, 1932. The United Kingdom was the leading purchaser with $1,395,852.

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

Nova Scotia

Amherst (Springhill): C. W. Wallis, Sub-Collector of Customs and Excise, Limited Service Outport.

New Brunswick

St. Stephen: G. F. Ensor, Customs Excise Examiner.

Quebec

Montreal: Miss E. Aly, Stenographer, Grade 2.

Quebec: Maurice Arsenault, Customs Appraiser (Divisional).

Audit

P. S. Kelly, C. R. Mitchell, H. J. Muir, J. A. Murphy, Excise Tax Auditors.

DEDUCTIONS

Nova Scotia

Barrington Passage (Port La Tour): J. D. Smith, Sub-Collctor of Customs and Excise, Limited Service Outport (retired).

Halifax: W. C. Acker, Collector of Customs and Excise, Grade 5 (superannuated).

New Brunswick

Saint John: G. L. J. Belyea, Chief Marine Engineer *Bayman* (resigned).

Quebec

Montreal: A. W. Badgley, Customs Truckman (retired); G. C. Haldimand, Assistant Customs Appraiser (retired); J. C. R. Larin, Customs Excise Clerk (superannuated).

Rock Island (Georgeville): W. H. Rediker, Sub-Collector of Customs and Excise, Limited Service (retired).

St. John: (Frelighsburg): J. R. Doherty, Sub-Collector of Customs and Excise, Limited Service (deceased).

Ontario

Brantford: W. W. Lowes, Messenger (superannuated).

Galt (Preston): J. J. Sullivan, Customs Excise Examined (deceased).

Oshawa: Richard McDonald, Chief Customs Excise Clerk, Grade 4 (superannuated).

Parry Sound (Depot Harbour): Jas. Eager, Sub-Collector of Customs and Excise, Grade 1 Outport (superannuated).

Manitoba

Winnipeg: S. J. Orr, Customs Excise Examiner (retired).

Saskatchewan

Moose Jaw: M. W. Ashworth, Customs Excise Cashier (deceased).

British Columbia

Grand Forks (Midway): R. D. Kerr, Sub-Collector of Customs and Excise, Limited Service (superannuated).

Vancouver: E. E. Kendall, Messenger (deceased); J. G. Lowry, Computing Clerk (deceased).

Audit

P. E. Pounder, Excise Tax Auditor (resigned).

Inspection

William Caven, Dominion Inspector of Excise (superannuated); Richard Timmons, Inspector of Customs and Excise (superannuated).

Administrative

W. J. Bruder, Clerk, Grade 4 (superannuated); J. A. Davis, Senior Customs Excise Checking Clerk (resigned); J. H. F. D. Loyer, Clerk, Grade 2 (resigned); F. H. M. Porteous, Stenographer, Grade 2 (retired).

TRANSFERS

J. L. Bernard, from Customs Excise Examiner, Grade 1 Outport, Port Alfred, Que., to Sub-Collector of Customs and Excise, Limited Service, Amos, Que.

A. O. Denis, from Customs Excise Examiner, Three Rivers, Que., to Sub-Collector of Customs and Excise, Grade 1, La Tuque, Que.

W. G. Greig, from Special Exciseman, Grade 2, Winnipeg, Man., to Special Exciseman, Grade 2, Grimsby, Ont.

A. S. Lunham, from Special Exciseman, Grade 3, Grimsby, Ont., to Special Exciseman, Grade 3, Toronto, Ont.

Hugh McDonald, from Customs Excise Examiner, Swift Current, Sask., to Sub-Collector of Customs and Excise, Grade 1, Outport, Lloydminster, Sask.

Harry Sullivan, from Computing Clerk, Winnipeg, Man., to Senior Customs Excise Checking Clerk, Ottawa, Ont.

C. W. Youell, from Computing Clerk, Winnipeg, Man., to Senior Customs Excise Checking Clerk, Ottawa, Ont.

PROMOTION AND TRANSFER

A. C. McFee, from Special Inspector of Customs and Excise, Toronto, Ont., to Dominion Inspector of Excise, Ottawa, Ont.

DISMISSED

Ontario

Fort William: J. H. McLeod, Express and Postal Computing Clerk (services dispensed with for misappropriation of Crown funds).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1932 AND 1933.

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	5,788,415 71	5,983,079 05		
Less Refunds and Drawbacks	640,172 88	437,638 33		
Net	5,148,242 83	5,545,440 72	....	397,197 89
EXCISE TAXES	7,042,804 82	9,912,747 01		
Less Refunds and Drawbacks	122,955 34	145,289 17		
Net	6,919,849 48	9,767,457 84	....	2,847,608 36
EXCISE DUTIES	3,475,114 48	3,419,952 17		
Less Refunds and Drawbacks	1,061,172 82	33,577 77		
Net	2,413,941 66	3,386,374 40	....	972,432 74
SUNDRY COLLECTIONS	90,337 26	61,577 67		
Less Refunds and Drawbacks	165 18	3 27		
Net	90,172 08	61,574 40	28,597 68	....
Net Totals	14,572,206 05	18,760,847 36	28,597 68	4,217,238 99
Net Increase	....	....	....	4,188,641 31

TOTALS FOR NINE MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	60,409,173 31	52,781,631 45		
Less Refunds and Drawbacks	5,761,615 47	5,148,567 19		
Net	54,647,557 84	47,633,064 26	7,014,493 58	....
EXCISE TAXES	63,071,284 48	78,144,652 37		
Less Refunds and Drawbacks	767,007 45	1,392,055 28		
Net	62,304,277 03	76,752,597 09	....	14,448,320 06
EXCISE DUTIES	32,327,663 63	28,683,669 62		
Less Refunds and Drawbacks	1,456,107 19	384,089 69		
Net	30,871,556 44	28,299,679 93	2,571,976 51	....
SUNDRY COLLECTIONS	708,469 26	621,546 22		
Less Refunds and Drawbacks	1,202 94	310 44		
Net	707,266 32	621,235 78	86,030 54	....
Net Totals	148,530,657 63	153,306,477 06	9,672,500 63	14,448,320 06
Net Increase	....	....	....	4,775,819 43

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF DECEMBER, 1932, AND DECEMBER, 1933.

—	December 1932	December 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,478,428 32	2,724,742 09	....	1,246,313 77

TOTALS FOR NINE MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	57,748,453 84	54,511,087 32	*3,237,366 52*	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER, AND THE NINE MONTHS ENDED DECEMBER, 1932 AND 1933

—	December, 1932		December, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)........	....	42,615,796	....	50,928,856
Total Exports (Foreign Produce)........	....	492,831	....	695,563
PRINCIPAL ITEMS OF EXPORTS—				
Wheat..........................Bush.	27,735,999	14,504,852	17,457,963	11,300,336
Wheat flour..................... Brls.	492,033	1,535,053	418,183	1,471,708
Fish........................... Cwt	271,887	1,580,822	450,232	1,956,971
Furs........................... $	....	1,592,354	....	2,162,102
Meats.......................... Cwt.	46,093	604,933	96,869	1,165,442
Cheese......................... Cwt.	44,130	431,732	64,085	688,291
Planks and boards...............M ft.	38,543	684,621	99,393	1,740,492
Wood pulp...................... Cwt.	834,048	1,365,254	1,047,701	1,994,889
Newsprint...................... Cwt.	2,739,866	5,666,412	3,712,737	6,437,759
Automobiles and parts........... $	....	475,852	....	744,416
Copper, partially manufactured.... Cwt.	192,307	955,200	222,364	1,664,175
Nickel, unmanufactured.......... Cwt.	21,750	473,498	64,248	1,785,790
Imports entered for consumption—Free goods...........................	....	10,599,853	....	15,220,494
Imports entered for consumption—Dutiable goods........................	....	18,361,359	....	20,074,268
Total imports entered for consumption....	....	28,961,212	....	35,294,762

—	Nine months ended December, 1932		Nine months ended December, 1933	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	379,261,780	....	436,936,004
Total Exports (Foreign Produce).........	....	5,476,528	....	4,596,946
PRINCIPAL ITEMS OF EXPORTS—				
Wheat..........................Bush.	198,928,412	110,853,005	151,524,018	102,719,326
Wheat flour..................... Brls.	4,047,683	13,358,050	4,349,736	15,387,698
Fish........................... Cwt.	1,991,567	13,281,662	2,490,610	16,148,483
Furs........................... $	....	5,730,116	....	7,113,615
Meats.......................... Cwt.	439,686	4,977,726	784,749	9,385,035
Cheese......................... Cwt.	845,893	8,615,427	730,463	7,933,632
Planks and boards...............M ft.	483,323	9,045,842	880,303	15,378,700
Wood pulp...................... Cwt.	6,615,912	13,104,966	9,899,241	18,663,468
Newsprint...................... Cwt.	25,795,081	59,267,431	29,297,482	54,331,083
Automobiles and parts........... $	....	6,373,039	....	8,404,216
Copper, partially manufactured... Cwt.	1,820,954	9,676,728	1,988,753	14,231,358
Nickel, unmanufactured.......... Cwt.	209,393	4,796,448	764,607	20,127,916
Imports entered for consumption—Free goods...........................	....	123,256,297	....	139,195,246
Imports entered for consumption—Dutiable goods........................	....	202,209,162	....	181,067,989
Total imports entered for consumption....	....	325,465,459	....	320,263,235

The National Revenue Review

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Summary of revenue throughout Dominion

EDITORIAL, NEWS AND COMMENT
EXCISE NOTES, QUESTION BOX

February 1934
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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Acting Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Last Year's Tourist Travel

THIS number of the REVIEW contains a summary by provinces of the number of foreign automobiles entering Canada for touring purposes in the calendar year 1933. Although the number shows a decrease compared with 1932, there was a substantial volume of tourist automobile travel as the statement indicates. These figures are received from Collectors and Sub-Collectors at international points of entry throughout the Dominion. A feature of the statement is the increase shown in the number of Canadian automobiles which left Canada for touring purposes in the United States. The Department of National Revenue endeavours in every way to facilitate the passing through Customs of tourists visiting Canada either by highway, ferry, bridge or railway. Its officers have earned an excellent reputation for courtesy and helpfulness towards these welcome visitors, and it is expected that the same high standard of service will be maintained during the coming tourist season.

Know Your Job

IT has been suggested to the *Editor* that the editorial entitled *Know Your Job* which appeared in the first number of the REVIEW, October 1927, might be reprinted for the benefit of those officers who have joined the National Revenue service since that date. Here it is:—

It is related that the late Sir William Van Horne, President of the Canadian Pacific Railway, on one occasion was looking over the records of the employees of the Company. He was struck by the fact that there was one man on the pay-roll who had been there from the first, who had not lost a day, and whose record was unblemished. He sent for the man to come to his office, and alluding to his faithful and regular service, year in and year out, inquired as to the nature of his duties.

"Well, Sir William" was the modest reply "when a train arrives at the Windsor Station it is my duty to tap the wheels with a hammer; that has always been my job."

"But why do you tap the wheels?" inquired Sir William.

"I'm blessed if I know" was the prompt reply of the employee.

There is a moral in that little story for every man and woman in the National Revenue service. Know your job and what it means. It is a cog in the wheel which makes the Department run smoothly and efficiently. Again: Know your job.

The New Commissioner of Customs

MR. HUGH D. SCULLY
Commissioner of Customs

MR. HUGH D. SCULLY, who succeeded Mr. R. W. Breadner as Commissioner of Customs on January 1, 1934, came to the Department in September, 1932, to be Commissioner of Excise in the place of Mr. G. W. Taylor, superannuated. Mr. Scully brought with him a reputation for wide experience in financial matters, and energy and initiative in business affairs. This reputation was fully justified during his tenure of the position of Commissioner of Excise.

Mr. Scully was born in Toronto and is the descendant of a pioneer family. He received his early education at private and public schools, Parkdale Collegiate Institute, and was a graduate in political science of the University of Toronto in 1906. He distinguished himself by gaining the gold and silver medals and scholarships during his course, and winning the Alexander Mackenzie Fellowship when he headed his class at graduation. For a short period after graduation he engaged in newspaper work, and in 1907 accepted a position with the Canadian Manufacturers' Association. He was assistant secretary of the association until 1916 when he became associated with the Russell Motor Car Company Limited as Secretary and later Assistant General Manager, eventually becoming director of that Company and of the Canada Cycle and Motor Company. In 1922 he established the firm of Stewart, Scully Company Limited, investment bankers, and was Vice President thereof until his appointment to the Government service. He is a past president of the Canadian Club of Toronto and past president of the Alumni Federation of the University of Toronto. At the time of his appointment he was chairman of the University Settlement Board.

The appointment of Mr. Scully as Commissioner of Customs is regarded highly in business circles, and during his term as Commissioner of Excise he administered that important division of the National Revenue Department with conspicuous ability and success.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Men, Women and Rattlesnakes, a book by F. P. Collier Jr., published by William Godwin Inc., New York, U.S.A.

Screen Humor, an illustrated magazine published monthly by the Criterion Magazine Publishing Co. Inc., 406 West 31st Street, New York, U.S.A.

Four Wives, a book by Carlos Keith, published by Grosset and Dunlap, New York, U.S.A.

The New Commissioner of Excise

MR. DAVID SIM
Commissioner of Excise

MR. DAVID SIM, the new Commissioner of Excise, came to the Department in 1927 as private secretary to Hon. W. D. Euler, then Minister of National Revenue. When the late Hon. E. B. Ryckman became Minister after the 1930 elections he retained Mr. Sim's services in view of his grasp of departmental matters. He served also as private secretary to the present Minister, Hon. R. C. Matthews prior to his appointment as Commissioner of Excise on January 1, 1934. Mr. Sim is 34 years old and is highly regarded as an able and energetic executive. He is a son of Mr. and Mrs. David Sim, of Kitchener, Ont. He enlisted in the 118th Battalion in 1915 when he was 16 years old and served overseas with the 1st Canadian Infantry Battalion as a private. He was seriously wounded at Passchendaele in November, 1917. On his return to Kitchener after the war he entered the service of the Bank of Nova Scotia, where he remained for six years until 1925 when he joined the Waterloo Trust and Savings Company, eventually becoming assistant secretary. He occupied that position until his removal to Ottawa in 1927.

Disclosures of Confidential Information

COLLECTORS were advised by official memorandum, signed by Mr. H. D. Scully, Commissioner of Customs, dated January 8, 1934, as follows:—

> Your attention is drawn to Sec. 182 of The Customs Act, which provides that in no case shall an invoice of imported goods be shown or a copy thereof given to any person other than the importer, or an officer, except upon the order or subpoena of a court of justice—also to Memorandum 1062B, holding this to apply to import and export entries and copies thereof—and to Memorandum No. 690, dated 12th October, 1933, on the subject of disclosure of confidential information.
>
> You are now further advised that the same restriction with regard to disclosure of information applies to information in invoices or otherwise obtained through investigation by Customs officers in Canada or abroad.
>
> Any officer failing to strictly observe the instructions in this regard will be subject to severe disciplinary measures.

Time Enlarged

THE Minister of National Revenue under the authority vested in him by Section 40 of the Income War Tax Act, has enlarged the time for filing Income Tax returns for the year 1933 on Forms T-3 until the 31st March, 1934.

The Public Can Help

UNDER the heading *The Public Can Help* the following leading editorial appeared in the *Toronto Globe* on January 18, 1934:—

> The *National Revenue Review* for January carries reassuring news of what is being done officially to prevent entry to Canada of immoral and indecent books, pediodicals, pictures, and so on. During 1933 nearly 600 publications of doubtful character were passed upon by the official examiner, and of these 67 were condemned, and Collectors of Customs instructed to refuse importation.
>
> The public will be interested in the powers of the Department of National Revenue in this regard. Item 1201, Schedule C. of the Customs Tariff classifies as prohibited goods "books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character"; while Section 13 of the same regulations reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown, and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding $200."
>
> Thus it will be seen that the Department has the necessary power to deal with offending publications. There has been commendable official activity, but despite this a great deal of filty literature is finding its way to Canadian readers who want that kind of stuff, and is procurable also by young people, upon whose minds it exercises an evil influence. In this respect the public also has a duty to discharge. Realizing this, the Department asks that the public generally call to the attention of the Examiner of Publications any copies of undesirable publications wherever discovered. Citizens of every city and town in Canada can, of their own initiative, do a great deal to check the inward flow of filthy reading and illustration. The Examiner of Publications will do his part, but he cannot be the collector as well as the judge of this kind of reading matter.

How the Department Assists Tourists

ALTHOUGH the tourist season will not open for some time to come, it is of interest to note the efforts put forth by the Department to afford every facility for the passing through Customs of these ever-welcome visitors. Modern modes of transportation have had their effect not only upon living conditions, but upon Customs regulations as well. The almost universal use of the automobile for private transportation has developed a tourist traffic which Canada, with its many attractions for the summer visitor, has enjoyed in enlarging volume in the past fifteen years. In order to provide facilities at frontier ports during rush periods, particularly where international bridges, tunnels and ferries are located, the department discarded the old sheet form permit and established a new triplicate combined report and permit form capable of speedy preparation and completion.

At the same time the regulations governing the admission of tourists automobiles were revised to grant periods of two or three months to tourists without requiring a bond or any security, and up to six months under bond. The outfit usually brought in by a tourist, all of which was formerly subject to entry only on deposit, was also taken into consideration, and the regulations were amended to provide that fishing rods, guns, golf clubs, cameras, and many like articles, the property of the tourist, may be admitted merely on being reported.

Officers at frontier ports have been specially instructed with regard to that measure of courtesy and tact which should be extended to these temporary visitors, and during the summer season the staff at many Customs frontier ports is augmented, and in many cases a twenty-four hour service is maintained.

The aeroplane is another mode of travel which is being used in increasing numbers by private owners for touring purposes, not only providing a rapid transit but often a means of reaching otherwise inaccessible haunts of fish and game. The regulations governing their admission have been made equally lenient and unrestrictive, with the result that the intending tourist may select any means of transport and expect equal facilities, and a welcome from any Canadian Customs officer at the frontier or inland.

The Upward Swing

INCREASED business, both in the way of the number of packages handled and the revenue collected thereon, was reported during the Christmas and New Year season at some of the larger Customs ports. Reports received by the *Editor* from the Collectors at Montreal, Toronto and Winnipeg, summaries of which are given hereunder, indicate the upward swing.

December, 1933, was a busy month at both the Customs postal branch and the Customs express branch, Montreal, with increases all along the line over the same period in 1932. Comparative figures for the respective months at the postal branch were:—Collections $66,181 ($64,616), parcels received 23,347 (21,911). During the month 9,302 sacks of registered and parcel post mail were assorted. Thousands of these packages were mailed to various ports and outports throughout the Dominion, while thousands more were stamped duty free and handed to the postal authorities to be delivered to the addressees.

At the express branch comparative figures for the first 21-day period in each of the two months were as follows:—collections $126,812 ($86,399), packages received 7,848 (6,411), entries 1,610 (1,306).

Toronto also made a good showing. Business transacted at the Customs express branch in December last as compared with December, 1932, was as follows:—collections $162,818 ($156,624), packages received 15,106 (13,251), entries 2,589 (2,390). At the Customs postal branch totals for December 1933 and 1932 were: collections $60,254 ($58,639), packages received 29,790 (29,070), entries 2,376 (2,260).

The volume of business transacted at the Customs postal branch, Winnipeg, during the past Christmas and New Year season, December 15, 1933, to January 3, 1934, about equalled that of the corresponding period of 1932-33. The number of parcels received from the United States increased, while those from Great Britain and Europe declined. The rush period began with the arrival of a heavy British mail on Sunday, December 17, and continued throughout the following week. British and foreign overseas mail arrived at frequent intervals, together with an almost ceaseless flow from the United States. All business was handled expeditiously, and courteous service to the public was given by all members of the staff.

During the period under review 7,182 parcels were cleared through this branch. This number was made up of 4,860 parcels from the United States, 2,130 parcels from Great Britain and Europe and 192 registered parcels. Duty and taxes amounted to $6,115. Totals for the corresponding period of 1932-33 were:—parcels cleared 7,193, made up of 3,989 parcels from the United States, 2,940 parcels from Great Britain and Europe, and 264 registered parcels. Revenue collected totalled $6,450.

Increased business was transacted at all points at the Customs express branch, Winnipeg, in the four weeks period, December 1 to 28, 1933, as compared with the same period of 1932. Comparative figures for the respective periods were:—revenue collected $15,381 ($12,646), packages delivered 2,421 (1,897), entries 450 (422).

Regulations Respecting Travellers' Samples

MEMORANDUM No. 663 is hereby amended by the addition of the following regulation pertaining to samples from British or Most Favoured Nation Countries, which, after temporary entry has been accepted on deposit, are taken to the United States and returned within twelve months from the date of the temporary entry.

11. Samples admitted to temporary entry on deposit under the special regulations respecting samples from British and Most Favoured Nation Countries may be taken to the United States by the traveller and returned to Canada merely upon report at Customs at any time within twelve months from the date of the temporary entry. On their return the samples may be admitted without entry if, upon being checked by a Customs officer against the copy of the temporary entry and invoice in possession of the traveller, the officer is satisfied that the samples are those referred to in such temporary entry.

The Passing of Mr. Ryckman

THE staff of the Department of National Revenue received with feelings of sincere regret the news of the death of their former Minister, the Honourable E. B. Ryckman. He died in Toronto on January 12, 1934, a few weeks after relinquishing his portfolio. While it was known that for some time his health was failing, the confident hope was felt that relief from the onerous duties attached to the position of Minister of National Revenue and a complete rest would restore Mr. Ryckman to health and strength. Of him it may be truly said that he died in harness.

The late Minister won the loyal co-operation and respect of all members of the various staffs of National Revenue. From time to time, through the medium of the REVIEW, he issued messages to the staff throughout the Dominion, stressing the importance of co-operation, courtesy to the public, and loyalty to the Department.

The following tribute issued by Honourable R. C. Matthews, who succeeded Mr. Ryckman as Minister, is earnestly shared by all staffs. Mr. Matthews said:—" The passing of Honourable E. B. Ryckman is a loss to Parliament and the country as a whole. Mr. Ryckman was outstanding in his zeal for public service and discharged his duties while head of the Department of National Revenue unselfishly and with the sole desire to serve his fellow citizens. He did this at unmeasured sacrifice to his own leisure, comfort, and finally of his health at a time when he could have enjoyed ease earned by a long and successful career as a lawyer and industrialist. His death is a shock to me personally, particularly as I had the pleasure of calling on him on New Year's Day, when I found him in good spirits and with every hope of restoration of health. Apart from my political association with him which extends over many years, I feel that I have lost a friend and our country has lost a great public servant."

Among the many editorial tributes to the late Mr. Ryckman, the following is taken from the *Montreal Gazette*. It reads in part:—

> Mr. Ryckman was a native of this province, having been born at Huntingdon in 1866 of United Empire Loyalist stock. His father was a very well-known Methodist minister of a generation now gone and Mr. Ryckman himself took an active part in the affairs of the Methodist Church for many years. He was educated at Victoria College and at Osgoode Hall, Toronto. As a young man he took a very keen interest in aquatic sports, an interest which he later maintained as a member of the Royal Canadian Yacht Club. He was a brilliant student, a gold medallist in classics, general proficiency, and law, and was succesful in building up a large and lucrative commercial law practice in Toronto. As much business man as lawyer, he became associated with a number of important industries and was actively engaged in their affairs up to 1926, when he became a member of the Meighen Cabinet and severed his business connections. Unfortunately, the shadow of ill-health was over him almost from the commencement of his parliamentary and ministerial career, and it was with reluctance, and from a sense of public duty only, that he accepted office in the present government and remained in harness as long as he did. He possessed unusual qualities as an executive and a profound knowledge of business and of business law, and was eminently fitted to render valuable service in an administrative capacity under normal conditions. He was one of Toronto's best-known citizens and had played an important part in extending the city's industrial strength and cultural influence.

International Air Traffic

COMPARATIVE figures covering international air traffic through the Customs Air Harbour at St. Hubert, Quebec, for the months of December, 1933, and December, 1932, were as follows:—

Aeroplanes inwards 23 (27), outwards 22 (26); passengers inwards 24 (21), outwards 24 (36); baggage examined inwards 26 pieces (36 pieces) outwards 29 pieces (48 pieces); bags of mail inwards 239, weight 4,609 pounds (402, weight 7,802 pounds), outwards 152, weight 3,149 pounds (239, weight 4,623 pounds); express parcels inwards 145 (184), outwards nil; value of aeroplane parts imported $222 ($2,241).

Owing to bad weather 22 trips were cancelled in December last, as compared with 10 cancelled in December, 1932.

Changes in Ports

THE following changes are made in the list of ports, outports and Preventive stations, effective from 1st February, 1934:

Necum Teuch, a Preventive station under the survey of the port of Halifax, N.S., closed.

Port Dufferin, established as a Preventive station under the survey of the port of Halifax, N.S.

Intermediate Tariff Extended to Germany

REFERRING to Order in Council (P.C. 598), dated 31st March, 1933, published in Supplement 1 to departmental Memorandum No. 602, dated 3rd April, 1933, Collectors are advised that by Order in Council (P.C. 2674), dated 23rd December, 1933, to be published in the *Canada Gazette* of 30th December, 1933, the benefit of the intermediate tariff is extended to products originating in and coming from Germany when imported direct, conveyed without transhipment from a port of Germany or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada, this agreement to continue in force until repealed by Order in Council published in the *Canada Gazette.*

Intermediate Tariff Extended for Further Period

BY Order in Council (P.C. 2705) dated 29th December, 1933, the benefit of the intermediate tariff is extended for a further period of one year from 1st January, 1934, to products originating in and coming from Austria when imported direct, conveyed without transhipment from a port of Austria or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada.

Shipping on Inland Waters

CONSIDERABLE increases in the quantity of shipping in Canadian inland waters are reported for 1933. The tonnage of vessels passing through the new Welland Ship Canal alone totalled over 8,390,000 tons, an increase of approximately 300,000 tons over 1932. The quantity of freight carried by these vessels amounted to over nine million tons, an increase of more than 673,000 tons.

Domestic Exports to British Empire Countries

DOMESTIC exports to British Empire countries in December, 1933, totalled $24,422,000 compared with $20,581,000 in December, 1932, an increase of $3,841,000 or 18 per cent. The exports to the United Kingdom increased 18 per cent.

There were 17 countries to which increased exports went. They were as follows, the figures in brackets being those of December, 1932: United Kingdom $20,492,000 ($17,334,000), Australia $939,000 ($620,000), British South Africa $651,000 ($392,000), Newfoundland $582,000 ($532,000), Irish Free State $362,000 ($166,000), New Zealand $351,000 ($222,000), British India $109,000 ($84,000), Trinidad and Tobago $154,000 ($153,750), Barbados $78,000 ($69,000), Southern Rhodesia $28,000 (last year included with South Africa), Nigeria $11,000 ($3,000), Sierra Leone $5,000 ($4,000), Ceylon $10,000 ($3,000), Gibraltar $1,000 ($600), Fiji $18,000 ($6,000), Smaller British Oceania $1,178 ($1,115), Palestine $14,189 ($884).

Domestic exports to British Empire countries during the nine months ended December of the present fiscal year, were valued at $209,615,000, compared with $176,834,000 in the same period of 1932. This shows an increase of $32,781,000 or 18 per cent. Imports totalled $107,310,000, as against $94,821,000, an increase of 13 per cent.

Lumber Exports to United Kingdom

PLANKS and boards exported to the United Kingdom during 1933 totalled 450,706,000 ft. valued at $7,634,723 compared with 172,462,000 at $3,530,639 in 1932, an increase of 278,244,000 ft. or about 160 per cent. Square timber exported to the United Kingdom in 1933 totalled 35,849,000 ft. at $562,627 compared with 22,709,000 at $456,103 in 1932, an increase of 57 per cent.

Chief Markets in December

THERE were 11 countries to which exports valued at over half a million dollars went in December, 1933. United Kingdom $20,492,000, United States $17,574,000, Netherlands $2,100,000, Japan $1,296,000, Belgium $1,049,000, France $1,038,000, Australia $939,000, Germany $874,000, British South Africa $651,000, Newfoundland $582,000, China $533,000.

Exports of Cattle

MORE than 52,850 live cattle went from Canada to the British Isles in 1933. About 8,500 head went to other countries, or a total of over 61,000 head. In 1932, 16,925 head went to Britain and 11,896 to other countries, or 28,831 altogether.

More Cigarettes, Fewer Cigars

EXCISE statistics indicate that Canadians are smoking more cigarettes and fewer cigars. In December, 1933, Excise duty of $1,422,691 was collected on 355,964,635 cigarettes entered for consumption. The figures for the corresponding month of 1932 were $1,218,990 duty and 304,653,215 cigarettes.

Export of Farm Implements

THE November, 1933, export of farm implements and machinery was valued at $130,634, almost double that of November, 1932. France, Great Britain, British South Africa, United States, Australia, Argentina and New Zealand were leading purchasers.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, received during the Ten Months of the Fiscal Year, January, 1933, January, 1934. (Decrease marked*)

Districts	1932-33	1933-34	Increase or Decrease	Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts	$ cts.	$ cts.
Charlottetown	82,798 24	125,220 77	42,422 53	Fort William	183,429 38	162,790 79	* 20,638 59
Halifax	853,739 31	854,473 50	734 19	Winnipeg	2,046,326 74	1,759,266 03	* 287,060 71
St. John	565,439 94	589,604 41	24,164 47	Regina	188,595 70	208,837 12	20,241 42
Quebec	951,012 98	1,034,019 86	83,006 88	Saskatoon	138,348 86	129,540 70	* 8,808 16
Montreal	19,147,287 70	17,725,468 17	* 1,421,819 53	Calgary	959,251 92	933,439 74	* 25,812 18
Ottawa	4,070,459 45	4,850,133 17	779,673 72	Edmonton	387,764 66	343,884 93	* 43,879 73
Kingston	126,045 41	156,040 06	29,994 65	Vancouver	3,873,487 13	3,594,119 26	* 279,367 87
Belleville	364,212 19	386,779 01	22,566 82	Yukon	11,508 85	25,288 86	13,780 01
Toronto	16,390,904 23	16,092,624 38	* 298,279 85				
Hamilton	4,053,217 13	3,597,546 58	* 455,670 55	Total	59,009,774 14	57,157,958 61	* 1,851,815 53
London	4,615,944 32	4,588,881 27	* 27,063 05				

* * HERE AND THERE * *

The opinion that Customs officers are what is termed a "hard-boiled" lot, ever ready to extract the last dollar, received a shock by a little incident which came to the attention of Hon. R. C. Matthews, Minister of National Revenue, recently. A little cripple girl living in one of the western provinces wrote to the Department at Ottawa stating that a special kind of rolling chair which would enable her to move about had been imported by her father and mother, who were in poor circumstances, from the United States. The little girl said that they could not enter the chair at Customs because the family was too poor to pay the duty thereon. There was no way under the law of permitting the chair to be entered duty free, but several of the headquarters officials of the Department contributed an amount covering the duty, sent it to the Collector at the port, and the little disabled girl got her chair.

So one little girl in the west has reason to appreciate the kind-hearted action of some of the men who sit like St. Matthew at the receipt of Customs.

This is a story of a cigarette case entered through Customs recently at the outport of Chemainus, B.C.

A silver cigarette case, lost in London in 1916, after being carried to the far corners of the earth, was returned recently to its owner at the outport of Chemainus, Vancouver Island, and being brought in from a foreign country it was duly entered at Customs.

This silver case was brought to Chemainus in the possession of the captain of a freighter from Yokohama. The original owner while visiting the captain was surprised to see the case, marked with initials, lying on the captain's table. The captain told how he had found it in the ship's hospital, and he was able to trace its story back through several ownerships.

The little silver case lost so many years ago in London was much the worse for wear after its 17 years wanderings, and the original initials were nearly obliterated, others having been cut over them.

Before Confederation British Columbia and Vancouver Island were separate Crown Colonies and Victoria was a Free Port. The *Editor* received recently a copy of *The British Columbian, and Victoria Directory,* dated 1863, which included the Customs tariff of British Columbia. The following extracts from the Directory are interesting, as giving some idea of trade conditions on the west coast at that period:—

> Exports; The principal exports are gold dust from British Columbia, and coal from the Nanaimo mines. A small quantity of British manufactured goods have been sent to San Francisco during the year and found a profitable market. The other articles exported are chiefly furs, hides and fish oil. Several large vessels have also taken cargoes of spars and lumber at the Alberni Mills, on the west coast. Export of gold during the year 1862 totalled $2,167,183.
>
> Imports for Victoria and Esquimalt, 1861, $2,335,298; 1862, $3,679,328; increase $1,344,030.
>
> Customs revenue for the Crown Colony of British Columbia for the year ended December 31, 1861, £37,468.0.5; 1862, £58,584.11.11.
>
> An ad valorem duty of ten per cent is levied on all goods entering British Columbia, with the exception of the animals and articles mentioned in the following tariff.

Then follows a list of 39 items on which a specific duty is levied, including proof spirits, per Imperial gallon, 6 shillings, 3 pence; cigars and cheroots, per 100, 4 shillings, 2 pence; tobacco, snuff, etc. per pound 6½ pence; ale and porter in bottles, per dozen, 1 shilling, 8 pence; ale and porter in wood, per gallon, 7 pence; wine in wood, and bottles, 2 shillings, 1 pence; opium, per pound, 2 shillings, 1 pence; Chinese medicated wine, per gallon, 3 shillings, 1½ pence; Chinese dried vegetables, per pound, 1 pence; Chinese salt vegetables, per pound, ½ pence.

The following items were admitted free; Coin, fresh meat, fresh fruit, fresh vegetables, poultry (alive or dead), machinery for agricultural purposes, seeds, bulbs and roots of plants to be used for agriculture and not for food, salt, printed and manuscript books and papers, and the baggage and apparel, household furniture and professional apparatus of passengers. And also all goods, animals and articles whatsoever imported for the public service, or for the use of Her Majesty's forces, by sea or land; provided always that all articles so exempted from duties are bona fide the property of passengers and not intended for profit or sale.

NEW POST FOR FORMER COMMISSIONER OF CUSTOMS

During 1934 Mr. R. W. Breadner, C.M.G., will have completed fifty years in the public service. On January 1 he retired from the position of Commissioner of Customs, and was appointed Tariff Adviser to the Ministry of Finance with the rank of Deputy Minister. He was included in the list of New Year honours conferred by His Majesty, and was made a Companion of the Order of St. Michael and St. George.

It is given to few civil servants to attain the record of Mr. Breadner. Since he came to Ottawa, a mere youth, to join the Post Office Department in 1884, up to the present, he has served under the following Ministers: —Sir Mackenzie Bowell, Sir John Carling, Honourables John Haggart, A. W. McLelan, Sir Adolphe Caron, Sir A. Campbell, Sir Adolphe Chapleau, Clark Wallace, J. F. Wood, William Paterson, Dr. J. D. Reid, Sir Thomas White, Sir Henry Drayton, W. S. Fielding, J. A. Robb, Jacques Bureau, George Boivin, W. D. Euler, E. B. Ryckman, R. C. Matthews, and at the present time Hon. E. N. Rhodes.

Mr. Breadner was transferred from the Post Office Department to the Customs in 1892. He was successively chief check clerk, Dominion appraiser, inspector of Customs, and a member of the Board of Customs from 1898 to 1908.

He left in 1908 for four years to be manager of the tariff department of the Canadian Manufacturers' Association. Returning to the public service in 1912 he became tariff officer, Department of Finance. He was re-appointed Dominion appraiser and member of the Board of Customs, and in 1916 Commissioner of Taxation, which position he filled until 1927 when he became Commissioner of Customs.

During his many years of service in the Department, and particularly since April, 1927, when he was appointed Commissioner of Customs, Mr. Breadner gained the esteem and good-will of his confreres. When he retired as Commissioner many expressions of appreciation of his services and good wishes for his future success in his new position coupled with congratulations on the honour conferred upon him by His Majesty were received from Collectors and other officers at ports and outports from coast to coast. Mr. Breadner leaves the National Revenue service bearing with him the hearty wishes of all for continued health and prosperity.

MR. R. W. BREADNER, C.M.G.

Mr. Breadner was born at Athelstan, Quebec, in January, 1865.

NOTES OF THE EXCISE DIVISION

Promotion of W. B. Stuart

A promotion of interest is that of William B. Stuart to the position of Superintendent of Excise Tax Collections, January 1, 1934, vice C. M. Ingall, resigned. Mr. Stuart entered the Customs service as Acting Preventive Officer at Hamilton in 1907, and has risen steadily in the ranks. He was appointed Clerk the following year, and in 1911 was transferred to the Inside Service at Ottawa. In 1919, he was classified as Senior Clerk Stenographer and two years later promoted to Examiner of Refund Claims. On December 1, 1922, Mr. Stuart was promoted to the position of Assistant Inspector of Customs and Excise and transferred to Sault Ste. Marie, Ontario, returning to Ottawa in 1924. He was appointed Excise Tax Auditor in 1929, and Special Excise Tax Auditor in 1930, which position he held at the time of his recent promotion.

Cigarette Papers and Tubes

Collectors were advised by official circular dated January 8. 1934, signed by Mr. David Sim. Commissioner of Excise, that Part X of the Special War Revenue Act, Section 77A, Subsection (3) provides that: "No manufacturer or importer shall sell or import cigarette papers or cigarette paper tubes unless they are in packets or packages."

The Minister of National Revenue has been pleased to make the following regulation, under authority of Section 99 of the Special War Revenue Act:

The packets or packages of leaves or tubes aforementioned must not be broken or divided by dealers or by tobacco manufacturers who pack them with cut tobacco.

Green Peanuts in the Shell

Collectors were advised by official circular dated January 17, 1934, as follows:—

The Minister of National Revenue has established the following regulation under the authority of Sections 99 and 114 of the Special War Revenue Act and Section 41 of the Customs Act, and is effective on and from January 22, 1934.

This regulation supersedes and cancels Circular No. 740-C in the same connection.

The value of green peanuts in the shell imported, for sales tax purposes, shall be 6½ cents per pound and the sales tax is to be applied on this value at the time of importation.

The special excise tax of 3 per cent will be collected on the duty paid value as heretofore.

The sales tax will be collected on all importations of green peanuts in the shell on the value aforestated.

Licences issued in your port to roasters of peanuts are to be cancelled forthwith and Excise Tax Auditors are being asked to make an assessment on the inventories of green peanuts in the hands of licensees at the date of cancellation of their licences. The value to be used for this assessment is 6½ cents per pound.

The above regulation has been approved in order to simplify the collection of the tax on this commodity and to place all importers on a common basis for the payment of the tax. It is established, after investigation, that the value given above represents the fair market price for roasted peanuts under present conditions and will be subject to adjustment from time to time as may be found necessary.

Excise Duty Collections

Comparative statement of Excise duty collections during the months of December, 1932, and December, 1933:—

December, 1933, spirits potable, $917,012; December, 1932, $1,073,187. December, 1933, spirits, non potable, $54,647; December, 1932, $61,539. December, 1933, malt, $138,599; December, 1932, $170,442. December, 1933, cigars, $26,683; December, 1932, $28,086. December, 1933, cigarettes, $1,422,691; December, 1932, $1,218,990. December, 1933, manufactured tobacco, $314,463; December 1932, $324,123. December, 1933, foreign raw leaf tobacco, $257,252; December, 1932, $301,968. December, 1933, beer, $9,195; December, 1932, $16,617. December, 1933, licences, $363; December, 1932, $60. December, 1933, validation fee, $127,033. Total, December, 1933, $3,267,912; December, 1932, $3,195,015.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1932, and December, 1933:—

December, 1933, tobacco, cut, 1,223,930 pounds; December, 1932, 1,209,812 pounds. December, 1933, tobacco, plug, 290,671 pounds; December, 1932, 340,791 pounds. December, 1933, cigarettes, number 355,964,635; December, 1932, 304,653,215. December, 1933, cigars, number 8,721,959; December, 1932, 9,014,869. December, 1933, snuff, 55,299 pounds; December, 1932, 68,823 pounds. December, 1933, foreign raw leaf tobacco, 635,474 pounds; December, 1932, 744,579 pounds.

BUSY YEAR AT VANCOUVER

Number of Vessels and Tonnage Increased

THE Port of Vancouver had a busy year in 1933. Increases in almost every commodity shipped through the port were recorded but the outstanding achievement was in the amount of grain handled during the crop season of 1932-33. A new record was established when 96,869,841 bushels were shipped through the port.

Export of lumber also increased from 111,458,004 f.b.m. in 1932 to over 140,000,000 f.b.m. in 1933. Logs, shingles and manufactured lumber showed similarly proportioned increases. The increase in doors exported, from 6,400 in 1932 to 70,000 in 1933, was an outstanding development in this line of exports.

The number and tonnage of vessels using the port advanced considerably, and new overseas lines were added to those visiting Vancouver. A total of 1,116 deep-sea vessels had entered the port, representing 13 different nationalities.

British ships led with 441, American ships totalled 233, Japanese 164, Norway 102, Sweden 28, Danish 37, German 42, French 21, Dutch 24, Italian 15, Belgian 3, Panama 4 and Jugo Slav 1.

There were also 1,458 foreign coastal vessels and 13,302 local coastal vessels passed through the First Narrows, making a total, including deep-sea and coastal ships, of 15,885.

There was considerable increase in intercoastal cargo handled. Exports to the West Indies, North China, East Indies, India and Africa were among the outstanding increases during the year.

Increases were recorded in the export of apples from 132,323 boxes in 1932 to over 150,000 boxes in 1933; flour from 1,075,761 barrels in 1932 to over 1,200,000 barrels in 1933. Fish (canned, frozen, cured and salted) showed large gains, and paper and pulp, scrap metal and concentrates also helped to swell the increase.

Some idea of the traffic through the First Narrows is given in the report from Prospect Point signal station. During the year no less than 52,100 vessels of all classes passed either in or out. The signal station also made an average of 235 telephone calls per day to owners, agents or other interested parties.

QUEBEC SHIPPING ACTIVE

Past Calendar Year was One of Busiest on Record

THE port of Quebec experienced one of the busiest years on record in the past calendar year. Freight handled totalled 1,562,874 tons, as compared with 793,245 tons in the previous year, an increase of nearly fifty per cent. The Quebec Harbour Commission's 4,000,000 bushel grain elevator had the most active season in its history, with deliveries totalling 16,716,529 bushels, an increase of 11,692,894 bushels over the season of 1932. Vessels docked at Quebec in the past year numbered 1,063, net registered tonnage 5,562,717 tons, as against 800 vessels in 1932 with a net registered tonnage of 5,193,758 tons. This shows an increase of 263 vessels and of 368,959 in registered tonnage.

Imports last year, including grain, amounted to 942,954 tons, an increase of 346,294 tons over 1932, when 596,660 tons were imported. Lumber and timber imports dropped from 4,165,495 feet B.M. in 1932 to 3,437,342 last year, a decrease of 728,153 feet B.M. Exports however increased from 5,535,172 feet B.M. in 1932 to 6,361,201 in 1933.

The shipping season at Quebec opened March 25, 1933, with the arrival from north shore points of the coastal steamer *Sable I.* The first trans-Atlantic arrival was the freighter *Torr Head*, which docked from Belfast, April 9. Navigation was brought to a close December 13, with the departure of three freighters, *Strand, Canadian Farmer* and *Vardulia.*

DEPARTMENTAL RULINGS

From information before the Department, the following articles are of a class or kind *not* made in Canada:—

(*a*) Tableware of china, porcelain, semi-porcelain, white granite or ironstone, except undecorated teapots with other than a white body or fracture.

(*b*) Other earthenware or art pottery, with a white body or fracture, except lamp bases and chambers.

The following articles of earthenware are considered *to be* of a class made in Canada:

(*a*) Teapots, not decorated, with other than a white body or fracture, such as Rockingham ware.

(*b*) Other earthenware or art pottery, with other than a white body or fracture, such as Rockingham ware, except tableware.

(*c*) Lamp bases and chambers, decorated or not.

The word "tableware," as used in this Bulletin, may, for Customs entry purposes, be defined as "articles commonly used for the purpose of setting a table for the service of meals," not including articles such as vases, jardinieres, bulb or flower bowls, ash trays or candlesticks.

COMPARATIVE STATEMENT OF TOURISTS' AUTOMOBILE STATISTICS, BY PROVINCES, FOR THE CALENDAR YEARS 1932 AND 1933

1933

Province	24 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles exported for touring purposes
Nova Scotia	.....	1,241	30	63
Prince Edward Island	....	1	....	....
New Brunswick	214,231	43,263	669	7,857
Quebec	199,313	237,007	65	96,718
Ontario	1,844,643	494,304	150	164,795
Manitoba	22,241	9,455	4	13,387
Saskatchewan	13,287	4,412	2	6,678
Alberta	11,651	3,713	2	2,368
British Columbia	33,712	69,121	30	125,266
Total	2,339,078	862,517	952	417,132

1932

Province	24 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles exported for touring purposes
Nova Scotia	....	1,145	16	73
Prince Edward Island	....	....	....	....
New Brunswick	234,922	52,123	45	5,514
Quebec	222,801	313,243	102	91,148
Ontario	2,497,384	552,011	191	149,418
Manitoba	31,999	11,593	12	9,762
Saskatchewan	16,098	4,632	6	4,613
Alberta	17,720	3,854	1	1,750
British Columbia	49,466	94,366	47	114,579
Total	3,070,390	1,032,967	420	376,857

* * NEWS AND COMMENT * *

SYDNEY, N.S.: P. C. Campbell, Collector of National Revenue at this port for the past 24 years, died on January 8, 1934. Mr. Campbell joined the Customs service in 1899 as Acting Preventive Officer, receiving his permanent appointment the following year, and his promotion to Collector in 1910. In 1919 he was given additional duties as Registrar of Shipping. Mr. Campbell was born at Arichat, Cape Breton, in 1870. He gave excellent service in his capacity as Collector, especially during the World War period. His death is deeply regretted.

TORONTO: The annual general meeting of the Toronto Branch of the Dominion Customs and Excise Officers Association was held here recently. Election of officers for the year was as follows:—

Hon. President, J. H. Bertram; Hon. Vice President, C. E. Leatch; President, E. Perry (Sales Tax Branch); Past President, Arthur Briggs (Long Room); 1st Vice President, L. Lloyd (C.P. Express Branch); 2nd Vice President A. B. V. Flett (Record Room); Secretary, H. Thorpe (Customs Postal Branch); Treasurer, Jas. Winfield (Accountant's Office).

WALKERVILLE, ONT.: A banquet was given recently at the outport of Walkerville by the Customs and Excise officers, W. B. Ritchie, Sub-collector presiding. Besides officers of the Customs and Excise staffs there were present a large number of importers and business men. This was the third annual banquet of this kind to be held at Walkerville.

WINNIPEG: D. J. Scott, Collector, was presented recently with a fountain pen desk set, suitably inscribed, by Colonel H. R. Wilson, Inspector of Excise for western Canada, on behalf of the assembled heads of the Customs and Excise branches at the port of Winnipeg. Col. Wilson, in presenting the gift, said that it was an expression of loyalty and affection from those present and referred to Mr. Scott's 44 years' service in the Department.

PRINCE ALBERT, SASK.: W. H. G. Beale, Collector of National Revenue at the port of Prince Albert for the past twenty years, died January 7, 1934. Mr. Beale was a veteran of the South African war. He entered the Customs service as Acting Preventive Officer in 1911, and was promoted to acting Sub-Collector the following year, receiving his appointment as Sub-Collector one year later. In 1914, when the outport was raised to the status of port, Mr. Beale became its Collector, continuing in that capacity until the time of his death.

The late Collector was born in London, England, in 1874. He will be remembered by his many friends as a man of integrity, loyal to his associates and the Department. His death is deeply regretted by his colleagues.

CLAIR, N.B.: United States automobiles entered through the outport of Clair, New Brunswick, in the nine months from April 1 to December 31, 1933, totalled 25,682, an increase of 1,663 automobiles over the same period of 1932. During the peak year, 1931-32, a total of 37,189 United States cars was entered through this outport. In 1932-33, incoming foreign cars dropped to 25,912. The largest increase for any one year occurred in 1930-31, when the total of incoming foreign cars jumped from 5,661 in the previous fiscal year to 21,528. This increase was due to the opening of the international bridge connecting Clair with Fort Kent, Maine.

NEW WESTMINSTER, B.C.: Shipping activities at the port of New Westminster, B.C., in the past calendar year, increased substantially over those of 1932, according to figures furnished the REVIEW by Percy R. Peele, Collector. Deep-sea ships reported inwards in 1933 totalled 409, increase 98; net registered tonnage 1,441,963 tons, increase 354,085 tons; gross tonnage 2,324,869 tons, increase 587,440 tons; tonnage of freight exported by vessel 678,983 tons, increase 223,321 tons; tonnage of freight imported by vessel, 17,923 tons, increase 3,289 tons. Port statistics show increases in quantity in nearly every commodity handled at this port in 1933 compared with 1932. Lumber exports increased over 30 per cent, bar metal by nearly 60 per cent. An important feature of the year was the increase in wheat exports, which jumped from less than 200,000 bushels in 1932 to over 1,500,000 bushels in 1933. Other commodities handled, showing increases, were:—shingles, box shooks, broom handles, evaporated milk, hides, fertilizer, flour, wool and cattle.

QUESTION BOX AND LETTER BAG

These questions were asked in the last number:—

(1) Is there any civil service or departmental regulation which prohibits a National Revenue officer holding the office of president or acting on the executive of, say, a returned soldiers' organization?

(2) What are the requirements of entering and clearing at Customs when a foreign aeroplane lands in Canada? Can such aeroplane land at a place not designated as a Customs air harbour?

(3) What port in Canada issued the greatest number of touring permits for the sixty days' period in the 1933 tourist season?

The answers are:—

(1) The *Editor* does not know of any such regulation.

(2) Under Section 96 of the Air Regulations every aircraft entering Canada from abroad shall make its first alighting at a Customs Air Harbour. Customs Air Harbours are located at the following ports:—Fredericton, New Brunswick (seaplanes only); Montreal, Quebec, Hamilton, Toronto and Windsor, Ontario; Winnipeg, Manitoba; Moose Jaw and Regina, Saskatchewan; Lethbridge, Alberta; Fernie, Grand Forks, Vancouver and Vernon, British Columbia.

Before taking off for a Canadian airport the pilot or other interested party is required to advise the Collector of Customs by telegraph of his proposed flight specifying his machine and the hour and field at which he will arrive, in order that an officer may be detailed to meet the machine, conduct the necessary examination and accept report inwards. The department has permitted foreign aircraft to land at airports which are Customs ports but not Customs Air Harbours, but telegraphic advice in advance is most essential in these cases. Report outwards and clearance are required prior to departure.

Aircraft entering Canada for use solely for pleasure purposes and not for use in connection with any commercial or business pursuit may be admitted under permit Form C. 13, provided the parties concerned establish their bona fides as non-resident tourists and temporary visitors. Reports inwards and outwards are required as in the case of other aircraft, except that exemption from report is provided in respect of flights solely within the jurisdiction of a port at which report has already been made.

(3) Windsor (including Walkerville), Ontario—175,719.

These questions will be dealt with in the next number:—

(1) What are the Departmental regulations regarding the importation of "racing or betting publications" and "tipsters' sheets"?

(2) Certain classes of goods imported into Canada are obliged to bear thereon the name of the country in which they were made. What goods are included?

(3) Was the late Sir Wilfrid Laurier Minister of Inland Revenue prior to 1896?

Appreciated

The *Editor* frequently receives letters from National Revenue officers expressing appreciation of the Review. The following from J. T. Bailie, Surveyor at Winnipeg, is typical, and reads in part:—

May I take this opportunity of expressing my deep appreciation of our family journal, the *National Revenue Review*. I consider a complete file of the Review is an essential to every officer of the service who desires to be well informed and up-to-date. The Review is a splendid link between the Department and the thousands of officers scattered throughout the Dominion.

Read with Interest

W. S. Byers, Collector at Niagara Falls, writes in part: I enclose clipping from the *Niagara Falls Review*, issued January 19.

This item, taken from their editorial page, reminded me of the fact that the *Editor* very often uses statistics and other information from the *National Revenue Review*, both as news items and in editorials. I bring this to your attention as evidence that editors of newspapers in the Niagara Peninsula are apparently reading the *National Revenue Review* with interest. The editorial note reads:—

> The new Minister of National Revenue, Hon. R. C. Matthews, in his first message to his staff, emphasizes the need for courtesy by all officers in their contact with the general public. That is good advice although one must admit that it is rare to hear complaints of discourtesy by Customs officers, particularly at this port.

JUST AMONG OURSELVES

JANUARY-FEBRUARY

ADDITIONS

NOVA SCOTIA

HALIFAX (Port Dufferin): V. G. Henry, Acting Customs Excise Enforcement Officer.

ONTARIO

BRANTFORD: S. A. Carey, Customs Excise Examiner.

PARRY SOUND (Depot Harbour): William Smith, Sub-Collector of Customs and Excise, Grade 1.

BRITISH COLUMBIA

NANAIMO: J. W. Hardcastle, Acting Special Customs Officer.

AUDIT

W. S. Campbell, J. A. Kerr, Excise Tax Auditors.

ADMINISTRATIVE

C. J. Walder, Clerk, Grade 1.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: H. H. Hubley, Special Exciseman, Grade 1 (superannuated).

(Necum Teuch): W. A. Martin, Customs Excise Enforcement Officer (retired).

SYDNEY: P. C. Campbell, Collector of Customs and Excise, Grade 3 (Registrar of Shipping), (deceased).

NEW BRUNSWICK

SAINT JOHN: W. J. Fitzpatrick, Senior Customs Excise Clerk (superannuated).

QUEBEC

COATICOOK (Baldwin's Mills): Alexis Valade, Customs Excise Enforcement Officer (deceased).

QUEBEC: J. P. Thomas, Customs Appraiser (divisional) (retired).

ST. HYACINTHE: J. C. Rouleau, Special Exciseman, Grade 1 (superannuated).

ONTARIO

WALKERVILLE: George O'Neil, Special Exciseman, Grade 1 (superannuated).

MANITOBA

BRANDON (Lyleton): Robert Murray, Customs Excise Enforcement Officer (retired).

SASKATCHEWAN

PRINCE ALBERT: W. H. G. Beale, Collector of Customs and Excise, Grade 2 Port (deceased).

ADMINISTRATIVE

Miss M. R. Baxter, Stenographer, Grade 2 (deceased); Miss M. E. Coleman, Stenographer, Grade 2 (resigned).

PROMOTIONS

ONTARIO

HAMILTON: W. J. Elliott, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

TRANSFERS

J. G. Carter, from Customs Excise Examiner, Grade 1 Outport, Cochrane, Ont., to Customs Excise Examiner, Sault Ste. Marie, Ont.

G. F. Wilson, from Customs Excise Clerk, Port Arthur, Ont., to Customs Excise Examiner, Sault Ste. Marie, Ont.

PROMOTION AND TRANSFER

W. B. Stuart, from Special Excise Tax Auditor to Superintendent of Excise Tax Collections.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTHS OF JANUARY, 1933 AND 1934.

—	1933	1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	4,737,013 44	5,532,722 23		
Less Refunds and Drawbacks	392,942 42	600,523 40		
Net	4,344,071 02	4,932,198 83	...	588,127 81
EXCISE TAXES	6,143,355 99	9,150,965 72		
Less Refunds and Drawbacks	117,065 74	127,030 59		
Net	6,026,290 25	9,023,935 13	...	2,997,644 88
EXCISE DUTIES	2,455,992 71	2,385,063 86		
Less Refunds and Drawbacks	154,431 39	21,020 05		
Net	2,301,561 32	2,364,043 81	...	62,482 49
SUNDRY COLLECTIONS	72,389 30	54,986 24		
Less Refunds and Drawbacks	180 75	36 77		
Net	72,208 55	54,949 47	17,259 08	...
Net Totals	12,744,131 14	16,375,127 24	17,259 08	3,648,255 18
Net Increase	...	...	...	3,630,996 10

TOTALS FOR TEN MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	65,146,186 75	58,314,353 68		
Less Refunds and Drawbacks	6,154,557 89	5,749,090 59		
Net	58,991,628 86	52,565,263 09	6,426,365 77	...
EXCISE TAXES	69,214,640 47	87,295,618 09		
Less Refunds and Drawbacks	884,073 19	1,519,085 87		
Net	68,330,567 28	85,776,532 22	...	17,445,964 94
EXCISE DUTIES	34,783,656 34	31,068,733 48		
Less Refunds and Drawbacks	1,610,538 58	405,109 74		
Net	33,173,117 76	30,663,623 74	2,509,494 02	...
SUNDRY COLLECTIONS	780,858 56	676,532 46		
Less Refunds and Drawbacks	1,383 69	347 21		
Net	779,474 87	676,185 25	103,289 62	...
Net Totals	161,274,788 77	169,681,604 30	9,039,149 41	17,445,964 94
Net Increase	...	...	...	8,406,815 53

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JANUARY 1933, AND JANUARY, 1934.

—	January 1933	January 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,261,320 30	2,646,871 29	...	1,385,550 99

TOTALS FOR TEN MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	59,009,774 14	57,157,958 61	*1,851,815 53*	...

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY, 1934, AND THE TEN MONTHS ENDED JANUARY, 1933 AND 1934

—	January, 1933		January, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	31,561,813	....	46,652,017
Total Exports (Foreign Produce)	....	438,649	....	466,081
PRINCIPAL ITEMS OF EXPORTS—				
Wheat.....Bush.	14,706,801	6,912,273	7,088,311	4,613,824
Wheat flour.....Brls.	397,304	1,162,046	448,498	1,514,424
Fish.....Cwt	267,403	1,439,409	249,855	1,497,160
Furs.....$	....	2,210,117	....	3,594,719
Meats.....Cwt.	65,978	632,126	139,319	1,801,716
Cheese.....Cwt.	3,631	46,677	12,341	140,405
Planks and boards.....M ft.	39,178	583,446	93,982	1,609,059
Wood pulp.....Cwt.	714,157	1,457,306	954,828	1,974,064
Newsprint.....Cwt.	2,555,585	5,204,445	3,756,413	6,415,668
Automobiles and parts.....$	....	367,885	....	908,169
Copper, partially manufactured.....Cwt.	150,014	765,334	183,725	1,287,630
Nickel, unmanufactured.....Cwt.	30,790	795,661	112,298	2,782,682
Imports entered for consumption—Free goods	....	9,047,840	....	12,766,402
Imports entered for consumption—Dutiable goods	....	15,393,293	....	19,723,060
Total imports entered for consumption	....	24,441,133	....	32,489,462

—	Ten months ended January, 1933		Ten months ended January, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	410,823,593	....	483,588,021
Total Exports (Foreign Produce)	....	5,915,177	....	5,063,027
PRINCIPAL ITEMS OF EXPORTS—				
Wheat.....Bush.	213,635,213	117,765,278	158,612,329	107,333,150
Wheat flour.....Brls.	4,444,987	14,520,096	4,798,234	16,902,122
Fish.....Cwt.	2,258,970	14,721,071	2,740,465	17,645,643
Furs.....$	....	7,940,233	....	10,708,334
Meats.....Cwt.	505,664	5,609,852	924,068	11,186,751
Cheese.....Cwt.	849,524	8,662,104	742,804	8,074,037
Planks and boards.....M ft.	522,501	9,629,288	974,285	16,987,759
Wood pulp.....Cwt.	7,330,069	14,562,273	10,854,069	20,637,532
Newsprint.....Cwt.	28,350,666	64,471,876	33,053,895	60,746,751
Automobiles and parts.....$	....	6,740,924	....	9,312,385
Copper, partially manufactured.....Cwt.	1,970,968	10,442,062	2,172,478	15,518,988
Nickel, unmanufactured.....Cwt.	240,183	5,592,109	876,905	22,910,598
Imports entered for consumption—Free goods	....	132,304,137	....	151,034,584
Imports entered for consumption—Dutiable goods	....	217,602,455	....	200,790,904
Total imports entered for consumption	....	349,906,592	....	351,825,488

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The National Revenue Review

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EDITORIAL, QUESTION BOX,
STAFF CHANGES, DEPARTMENTAL NOTES

March 1934

Vol. VII — No. 6

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—Gordon H. Code.

Commissioner of Customs, H. D. Scully.
Commissioner of Excise, David Sim.
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Need for Retrenchment Still Continues

THE attention of all in the National Revenue services is drawn again to the continuing need for retrenchment. It is essential that expenditures be kept at a minimum, consistent with the proper protection of the revenue. It is the duty of each officer to consider in what way expenses may be curtailed. The point has been made before in the REVIEW and it is stressed again that while the saving at any particular port may not be large, the aggregate for the whole service would run into an appreciable sum. This matter is drawn again to the notice of officers, and continued co-operation is requested in providing considerate and proper service at the lowest possible cost.

Business Increased

BUSINESS at both the Customs express and the Customs postal branch, Montreal, showed substantial gains at all points in January last over January, 1933. At the express branch revenue collected totalled $158,154, an increase of $56,318. Packages delivered numbered 8,953, increase 2,116; entries received 2,134, increase 470. Revenue collected at the postal branch, January, 1934, amounted to $68,455, as against $45,346 collected in January, 1933, an increase of $23,109.

Business transacted at the Customs express and postal branches, Toronto, in January, 1934, increased at all points compared with January last year. Comparative figures for the respective months were as follows: express branch—collections $170,603 ($150,067), packages received 13.698 (10.993), entries 2,811 (2,224); postal branch—collections $60,050 ($49,290), packages received 27,360 (23,550), packages delivered 25,862 (22,154), entries 2,376 (2,068).

Revenue At a Glance

CUSTOMS and Excise revenue collected in February last showed a net increase of $3,405,031, as compared with receipts in February, 1933. Customs duty receipts totalled $5,148.231, increase $789,259; Excise taxes $7.883,321, increase $2,425,187; Excise duties $2,523,064, increase $189,655; sundry collections $57,991, increase $931. During the eleven months period, April 1, 1933, to February 28, 1934, Customs and Excise net revenue totalled $185,294.212, as against $173,482.365 collected in the same period last year, a net increase of $11,811,847. Customs revenue, including sundry collections, showed a net decrease of $5,739,466, while Excise revenue showed a net increase of $17.551,313. Income tax receipts in February, 1934, amounted to $1,680,183, a net increase of $346.845 over February of last year. In the eleven months period income tax revenue totalled $58,838,142, as compared with $60,343,112 in the same period of 1932-33, a difference of $1,504,970.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Alabam, a book by Donald Henderson Clarke, published by the Vanguard Press, New York, U.S.A.

Hollywood, an illustrated monthly publication published by Hollywood Magazine Inc., 1100 West Broadway, Louisville, Ky., U.S.A.

Sporting Lady, a book by Gene Gauntier, published by Alfred H. King, Inc., New York, U.S.A.

Good-Bye Hell, a book by Eve Ellin, published by T. Werner Laurie Ltd., London, England.

Shared Woman, a book by Harold S. Kahm, published by the Macaulay Co., New York, U.S.A.

Born Unwanted, a book by Ross Edwin, published by the Macaulay Co., New York, U.S.A.

Tobacco Road, a book by Erskine Caldwell, published by Grosset and Dunlap, New York, U.S.A.

Nudies, an illustrated publication published by J. G. Burten, 185 Bleeker St., New York, U.S.A.

Woman Who Serves, a book by Myron Keats and Edmund Goulet, published by Authors Publications Inc., Newark, N.J., U.S.A.

Regarding Income Tax

AN official memorandum dated February 15, 1934, signed by C. F. Elliott, Commissioner, was issued to Inspectors of Income Tax. It reads:—

Exemption for dependent relatives under Section 5, Paragraph (i). Where two or more taxpayers are contributing to the support of one dependent relative of the class described in paragraph (i) of Section 5, each taxpayer is entitled to an exemption of the amount expended, provided always that the aggregate amount contributed by the taxpayers claiming for any one such dependent does not exceed $400.

Where the amount contributed for one such dependent exceeds $400 in the aggregate, then the statutory allowance of $400 should be pro rated according to the amount actually expended by each taxpayer, i.e., the allowance shall be that share of the $400 which the contribution of the taxpayer bears to the total of the contributions made to the support of the dependent.

This ruling applies to assessments for the 1932 taxation period and subsequent periods.

Dealing with the Department's Mail

A flood of correspondence passes through the Records Branch of the Department daily. In the past calendar year a total of 303,943 letters dealing with matters of Customs and Excise were handled by the staff of that branch, compared with 340,523 letters handled in 1932, a difference of 36,580. Letters received numbered 125,443, made up of Customs 82,441, Excise 43,002; while outgoing letters numbered 178,500, made up of Customs 121,500, Excise 37,000, staff 8,000, sales tax 12,000. The average number of letters handled each day last year was 1,013 made up of 418 letters received and 595 letters sent out. This compares with a daily average of 1,135 letters handled in 1932, and 1,180 in 1931. The increase in correspondence passing through the Records Branch over a period of years is shown by a comparison with figures of ten years ago. In 1923, a total of 80,811 letters were handled, or a daily average of just 269.

R. H. Evans is Registrar of Correspondence.

Subject to Sales Tax

COLLECTORS of Customs and Excise are advised that, in addition to bologna, weiners and head cheese, the Department also holds kosher sausage, polish sausage, summer sausage, salami, pastrami and similar goods to be subject to the consumption or sales tax and if any firms in their ports are not accounting for sales tax on these commodities, please advise them of their liability.

Excise Duty Collections

AN increase in excise duty collections on potable spirits, malt, manufactured tobacco and cigars was shown in January last, compared with the corresponding month of 1933. The comparative statements follow:—

Comparative statement of excise duty collections during the months of January, 1933, and January, 1934:—

January, 1934. spirits potable, $362,015, January, 1933, $357,964. January, 1934, spirits, non potable, $79.621; January, 1933, $81.747. January, 1934, malt, $162.008; January, 1933, $155,019. January, 1934, cigars, $15.646; January, 1933, $12.084. January, 1934, cigarettes, $1,071,381; January, 1933, $1,241,180. January, 1934, manufactured tobacco, $308.225; January, 1933, $283.396. January, 1934, foreign raw leaf tobacco, $253,815; January, 1933, $333,933, January, 1934, beer, $11,857; January, 1933, $14,578. January, 1934, licences, $127; January. 1933, $306. January, 1934, validation fee, $77,173. January, 1934, total, $2,341,872; January, 1933, $2,480,210.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of .January, 1933, and January, 1934:—

January, 1934, tobacco, cut, 1,156.731 pounds; January, 1933, 1,065,534 pounds. January, 1934, tobacco, plug, 321,339 pounds; January, 1933, 300,491 pounds. January, 1934, cigarettes, number 267,450,375; January, 1933, 310,173.270. January, 1934, cigars, number 5.067,775; January, 1932, 3,965,735. January, 1934, snuff, 64.245 pounds; January, 1933, 50,922 pounds. January, 1934, foreign raw leaf tobacco, 630,982 pounds; January, 1933, 832,534 pounds.

Gain in Exports to Empire Countries

CANADA'S domestic exports to British Empire countries in January, 1934, totalled in value $21,752,000 compared with $15,286,000 in January, 1933. This was a gain of $6,466,000 or 42 per cent. The exports to the United Kingdom totalled $17,634,000 compared with $12,626,000, a gain of $5,008,000 or 39 per cent.

Exports to foreign countries in January, 1934, amounted in value to $24,901,000 compared with $16.276,000 in January, 1933. This was a gain of $8,625,000 or 52 per cent. The exports to the United States totalled $18,317,000 compared with $10,007,000, a gain of $8,310,000 or 83 per cent.

Imports from Empire Countries

IMPORTS from British Empire countries during the first ten months of the current fiscal year amounted in value to $116,788.000 compared with $101,940,000 in the corresponding period of last fiscal year, an increase of $14,848,000 or 14 per cent. Imports from the United Kingdom increased by 18 per cent.

Output of Newsprint Increased

PRODUCTION of newsprint was 188,374 tons in January, 1934, compared with 175,304 in the preceding month. As production in January, 1933, was 140,539 tons, the increase over that month was 34·0 per cent.

International Air Travel

WEATHER conditions continuing unfavourable throughout the month of January last, international air traffic through the Customs Air Harbour, St. Hubert, Quebec, was lighter than in January, 1933. Six inwards flights and two outwards flights were cancelled on account of weather. Comparative figures covering the two months were as follows:—

Aeroplanes inwards 27 (27), outwards 26 (26); passengers inwards 18 (20), outwards 24 (45); baggage examined inwards 17 pieces (22 pieces), outwards 25 pieces (51 pieces); bags of mail inwards 310, weight 5,314 pounds (358, weight 5,375 pounds), outwards 200, weight 2,946 pounds (229, weight 3,685 pounds); express parcels inwards 184 (209), outwards nil; value of aeroplane parts imported $215 ($443).

One large tri-motored aeroplane, belonging to the Canadian Colonial Airways Co. Ltd., who operate the Montreal to Newark service, was destroyed by fire at Albany, N.Y., January 30. This aeroplane was of Canadian registry.

Passover Bread

COLLECTORS of Customs and Excise were informed by official Memorandum dated February 5, 1934, that by Order in Council dated 31st January, 1934, authority is granted for the remission of customs duty, sales and special excise taxes on Passover Bread or Matzos and the following Matzo products, imported for use during the coming Passover season and entered at Customs from the 1st February to the 7th April, 1934, both days inclusive:—

Whole Wheat Matzos, Hygienic Matzos, Thin Matzos, Egg Matzos, Matzo Meal, Matzo Cake Meal, Matzo Farfel, Matzo Whole Wheat Meal, Matzo Cereal, Matzo Crackers, Hygienic Matzo Crackers, and Whole Wheat Matzo Crackers.

Friendliness on the Border

THE *Gananoque Reporter* contained recently an editorial which read in part:—

> Some time about a year ago the late Minister of National Revenue at Ottawa, writing in the *National Revenue Review,* urged upon all customs and border officials the necessity of being polite and courteous to all who crossed the line into Canada. He pointed out the value of the tourist traffic and stressed how it could be nurtured by acts of helpfulness and kindness. Later customs impositions on goods brought into the country by United States residents on holiday trips were reduced or wiped out. The volume and character of the goods they were permitted to bring in with them were extended.
>
> Apparently the United States government has now reciprocated. Heretofore a Canadian seeking entrance to the republic was asked a score of questions. The attitude of some of the officials was none too friendly. A press dispatch from Windsor this week states that a marked change has come over the officials at Detroit and other border points. Instead of being greeted with gruff and personal questions, as "Where were you born? Is this your wife? Step out of line: I'll question you later," commuters from Canadian border cities are now saluted with "Good morning" from the officers. This change in the attitude on the part of inspectors caused Canadian commuters to gasp and wonder what it was all about. Inquiry revealed that the National Commissioner for Immigration at Washington had asked all his officers "to wear a smile and extend the glad hand to visitors from Canada." This is as it should be. While one cannot blame any country for seeking to keep out undesirables, there should be no objection to respectable citizens of either country passing more or less freely across the border.

Where Canada's Flour Goes

FLOUR ground from Canadian wheat was exported in 1933 to 79 countries. The total shipments amounted to 5,570,424 barrels valued at $19,016,758 compared with 5,131,781 barrels in 1932 worth $17,182,775. Four new markets were developed last year—France, Portugal, Salvador and Alaska. Canada's best individual customer for flour in 1933 was Great Britain, which took 2,438,447 barrels as compared with 2,285,951 barrels in 1932. Other large buyers were the Irish Free State, Newfoundland, Jamaica, Trinidad and Tobago, Japan, Hongkong, Norway, China and the Philippines.

Tribute to Former Commissioner of Customs

AT a largely attended farewell gathering in the Connaught Building honoured by the presence of the Minister, Hon. R. C. Matthews, striking and fitting tribute was paid on the afternoon of February 20, by the staff of the Department of National Revenue to Mr. R. W. Breadner, C.M.G., the former Commissioner of Customs. Mr. Breadner, who on January 1st of this year was appointed Tariff Adviser to the Ministry of Finance with the rank of Deputy Minister, shortly will have completed fifty years in the public service, many of which were spent in the Department of Customs, now one of the divisions of the Department of National Revenue.

Mr. H. D. Scully, who succeeded Mr. Breadner as Commissioner of Customs, presided at the large gathering. Hon. R. C. Matthews, Minister of National Revenue, spoke in high terms of the conspicuous service rendered by Mr. Breadner, and wished for him on behalf of all, many years of continued health and prosperity.

A beautifully framed illuminated address was read by Mr. W. Ide, and on behalf of Mr. Breadner's many colleagues, not only at headquarters but from coast to coast, Mr. C. P. Blair, Assistant Commissioner of Customs, presented Mr. Breadner with a cheque for a handsome sum. Mr. Blair explained that the Committee in charge of the presentation was at a loss to know what Mr. Breadner would like as a tangible souvenir of his long years of association with the Department, and it was therefore left to him to select a suitable gift. Contributions to this presentation were received from many Customs and Excise ports and outports, inspection districts of the three divisions, and from officers of the Department in the United States.

Mr. Breadner feelingly acknowledged the expressions of appreciation and goodwill, and assured his many friends of the Department that he would always cherish his long association with them. The gathering broke up with the singing of Auld Lang Syne.

The illuminated address read as follows:—

> Your friends and former colleagues in the Department, with many Inspectors, Collectors and officers throughout the Dominion, feel they cannot permit the occasion of your retirement from the position of Commissioner of Customs to pass without expressing to you their high appreciation of your lengthy and valued service. It is given to few civil servants to approach the record you have attained. You will soon have spent fifty years in the public service, and your long and distinguished career has been characterized by unflagging industry and high executive ability which will remain an inspiring memory among those privileged to work for and with you. The record shows you came to Ottawa, a mere youth, from your native village of Athelstan, Huntingdon County, in 1884, to join the staff of the Post Office Department. In 1892 you transferred to the Customs Department. You were successively Chief Check Clerk, Dominion Appraiser, Inspector of Customs, for many years a member of the Board of Customs, and finally its Chairman. From 1916 to 1927 you were Commissioner of Taxation, returning to your old love, the Department of National Revenue, in 1927, as Commissioner of Customs.
>
> During many pleasant years of association and friendly contact you have earned the lasting goodwill and high respect of all your colleagues, and these sentiments are shared by Collectors and officers at ports and outports throughout Canada. The honour conferred upon you by His Majesty recently in making you a Companion of the Order of Saint Michael and Saint George, is heartily appreciated by your many friends.
>
> It is the wish of all with whom you have been associated in the Department that you may continue to enjoy good health and a full measure of happiness and prosperity for many years to come.

The address was signed on behalf of Mr. Breadner's friends in the National Revenue Services by H. D. Scully, Commissioner of Customs, David Sim, Commissioner of Excise, C. F. Elliott, K.C., Commissioner of Income Tax, Chas. P. Blair, Assistant Commissioner of Customs, William Ide, General Executive Assistant, E. D. Lennie, Chief Inspector of Customs and Excise, J. Sydney Roe, Editor, National Revenue Review, H. V. Rorke, Chief Accountant, and P. L. Young, Chief Clerk of Correspondence.

Rubber Imports Increased

RAW rubber imports in December, 1933, aggregated 3,972,000 pounds compared with 2,109,000 in December, 1932. The amount from the United States was 3,889,000 pounds and from the Straits Settlements 83,000. Total rubber imports were valued at $471,373, a substantial advance over the December, 1932, import of $185,485.

An Echo of Bygone Years

THE *Editor* received recently an old copy of a commission, signed eighty-one years ago by Lord Elgin, appointing one David Fisher, Collector of Customs in the Province of Canada. The commission, duly sealed, is written on parchment, and despite the passage of the years is in a state of excellent preservation. It reads as follows:—

Province of Canada. By His Excellency the Right Honourable James, Earl of Elgin and Kincardine, Knight of the Most Ancient and Most Noble Order of the Thistle, Governor General of British North America, and Captain General and Governor in Chief in and over the Provinces of Canada, Nova Scotia, New Brunswick, and the Island of Prince Edward, and Vice Admiral of the same, etc., etc., etc.

To all to whom these Presents shall come, or whom the same may concern, Greeting;

Know ye, that being well assured of the loyalty, fidelity and capacity of David Fisher, of the Township of Darlington, Esquire, I have nominated and appointed, and by these Presents do nominate and appoint the said David Fisher to be a Collector in Her Majesty's Customs in the Province of Canada.

To have, hold, exercise and enjoy the said office of Collector of Customs as aforesaid, together with all and every the powers, rights, privileges, profits, emoluments and advantages to the said Office belonging, or which ought to belong to the same, unto him the said David Fisher, for and during pleasure, and his residence within the said Province:

Provided always, that the said David Fisher shall during his continuance in the said office obey all such orders and instructions as he shall from time to time receive from the Governor or person administering the Government, or from any other competent authority within the said Province.

Given under my Hand and Seal at Arms, at Quebec in the said Province, this eighth day of April, in the year of Our Lord, one thousand eight hundred and fifty-three and in the sixteenth year of Her Majesty's Reign. *Elgin and Kincardine.*

Snuff

ALTHOUGH Excise statistics deal usually with dry and prosaic affairs such as quantities of liquor and tobacco entered for consumption, the *Editor* confesses that the facts and figures relating to the production of snuff have stirred his interest for a long time. Who uses snuff nowadays? The very word takes one back to the Beau Brummels and the Beau Nashs' of the long ago, who tapped their fingers delicately on begemmed boxes which contained the perfumed and powdered tobacco. And yet Excise statistics prove that much of this mysterious commodity is used in Canada to-day.

This being the case, the snuff question has been looked into by the *Editor*. He has opened the snuff box, so to speak, and investigated its contents.

The first fact discovered was that Canada produces and consumes each year a substantial quantity of snuff. In the past calendar year a total of 749,025 pounds of snuff from Canadian factories was entered for consumption. In the same period snuff imports amounted to 4,747 pounds.

Snuff is one of the oldest forms in which manufactured tobacco has been used. Pulverized tobacco leaf was in use by the Aztec Indians in Mexico in the 15th century, according to records by Cortez. The practice of snuff-taking was introduced into Europe from America in the 16th century, and during this and the following century became very general throughout the continent and in England. Its use in England greatly increased under the reign of William and Anne, and in France under the various Louis. Some high grade snuff is made from tobacco leaves from which all the stem has been removed, also from merely unstemmed leaves. In some countries a low grade snuff is made from the stalks and ribs discarded by the tobacco manufacturers. The leaf used is of the dark and heavy bodied Virginia, Kentucky and Tennessee variety from two to four years old. The process of manufacture of dry snuff briefly is as follows:—

The tobacco leaves are sprinkled or dipped in a casing of flavouring solution and are piled in bins to drain for about twelve hours. The leaves are then cut into small particles and placed in curing containers to ferment at a temperature ranging between 90° and 130° F. The tobacco is turned several times during the fermenting process in order to distribute equally the heat which develops at the centre of the pile. Fermentation takes from six to eight weeks and causes the tobacco, by the elimination of a large portion of the vegetable oils and some nicotine, both of which are found in all leaf tobacco, to become mild and sweet. The tobacco is next passed through a dryer, then a snuff grinding machine, after which it is sifted by means of a series of bolters or fine meshes. At this point the flavouring is added. This may consist of any one of a number of extracts, among which are: attar of roses, cassia, cloves, bergamot, lavender, oil of bitter almonds and tonka. In many foreign countries a " filler " is added, composed principally of lime, magnesia and potash. The snuff is next packed in containers and placed in a damp storage room where a seasoning or aging process takes place. This aging process is accomplished in from three to four months, and only by long experience can the exact period at which the snuff reaches its proper condition be determined. When the aging process has been completed the snuff is ready to be packed in small containers for the trade.

In the manufacture of wet snuff an additional fermentation takes place after the leaves have been ground, moistened and packed in containers.

And that, briefly, is the story of snuff. Those who have particular knowledge of the matter inform the *Editor* that snuff is not used to-day by the old fashioned nostril method, but is rubbed on their gums by those who have lost their teeth and are therefore deprived of the pleasure of chewing their own.

Exports of Gold

THE export of gold bullion in 1933 as valued at the par of $20.67 per ounce aggregated $56,002,261, of which $40,804,715 went to the United Kingdom and $15,197,546 to the United States. In 1932 the export was $51,395,700 of which $50,609,033 went to the United States but none to Great Britain. The imports of gold bullion were small, being $35,316 in 1933 and $264,863 in 1932.

Export of Farm Implements

THE export of farm implements and machinery in December, 1933, was valued at $94,379 compared with $130,634 in November and $76,892 in December, 1932. During 1933 the exports of $1,468,836 were not quite up to the $1,524,498 of 1932. Ploughs were the chief item exported in December, the value of the whole being $31,425. British South Africa was the chief purchaser with $17,647 of which $8,074 were disc ploughs. United States got $6,546 worth of ploughs and $2,439 went to Egypt.

Silver Export in January

SILVER bullion exported in January, 1934, amounted to 915,548 ounces of the value of $399,182 compared with 517,355 ounces at $136,101 in January, 1933. Shipments went to the United States and British India. Silver in ore exported to the United States was 164,331 ounces at $58,396 compared with 90,403 ounces at $22,673 a year ago.

DEPARTMENTAL RULINGS

The ruling in Appraisers' Bulletin No. 3497, under file No. 145072, *re* export of radio equipment for repairs on Form E.23 under the regulations in Memorandum No. 896 B, is cancelled.

In cases where radio equipment required to be repaired is claimed to be of a special nature and not repairable in Canada, particulars are to be submitted to the Department for decision.

* * HERE AND THERE * *

One former member of the staff of Inspector of Income Tax, of one of the western districts, has reason to believe in Santa Claus. He was retired on December 31 after holding a subordinate position for twelve years. As his salary was small his retiring allowance was proportionately meagre. He had managed out of his small income to buy a little home, but there was a mortgage of $350 on it. That $350 looked pretty big to a man retired on a nominal pension. The Inspector of Income Tax knowing the circumstances of the retired employee interviewed the man who held the mortgage, got it reduced to $300 for cash and the 67 men and women attached to the office, many of them receiving small salaries themselves, cheerfully subscribed the amount.

Here is a story of the Income Tax division which the *Editor* is informed is quite true. A farmer owed a sum of money for tax. The customary form letters were sent, but to no avail. He did not even bother answering them. Finally he was informed that action would have to be taken under Section 72. This brought the reply that he didn't own Section 72, but it was owned by his neighbour on the next concession.

The daily press carried an item recently regarding the arrest of an income tax defaulter in a United States city just as he was entering a restaurant. It is suggested that a proper defence would be that he was about to fill up his form!

G. A. Yardley, Inspector at Victoria, B.C. sent the *Editor* another story of buildings that "straddle the line." A little stone jail was built by the Alaskan Government near Hyder, Alaska, close, as they thought, to the British Columbia border. After it was built, however, it was found actually to straddle the international line. The front half of the jail, with its one and only door, was in British Columbia, so that the Alaskan officials, in order to put a man in jail, had to bring him into Canada. After a few years the jail was abandoned, but the building lingers on.

Mr. John E. Gow, formerly Dominion Inspector of Bonded Factories of the old Inland Revenue Department, now retired on superannuation, sent the *Editor* the following interesting notes dealing with the early history of certain Customs offices in the Eastern townships of Quebec:—

Philipsburg: The first Collector of Customs at the port of Philipsburg was Chas. H. Jones, appointed to this office in 1840. Three or four years afterwards he was succeeded by P. P. Russell, who held it until his death. J. Henderson succeeded him.

Frelighsburg: The first Collector of Customs appointed for the port of Frelighsburg was Major Burton, from Quebec. He entered upon his duties in 1844, but died in the course of a few months. In the winter of the same year Ralph Taylor Jr. became Collector. In the month of May, 1846, he was succeeded by Anson Kemp. He died in 1865 and H. J. Parker received the office of Collector.

Sutton: A short time before 1848 the Custom House was removed to Abercorn from Sutton Flat. Dr. B. Seaton who had previously been appointed Collector of Customs for the port of Sutton, was also appointed Postmaster for Abercorn.

Hemmingford: Isaiah Sweet of Brome was appointed Collector of Customs for the port of Hemmingford about 1861.

Mansonville: A Custom House was established at Mansonville in 1844 and James H. McVey was appointed Collector. In 1858 he removed to Georgeville and was succeeded by H. A. Parker. On the removal of Mr. Parker to Frelighsburg in 1865, Mr. Gunn became Collector.

Fur traders in Alberta's northland who recall the old days when valuable fur cargoes were brought into Edmonton from the north after weeks of slow travel, regard with interest the recent shipment brought into the Capital of Alberta by airplane, valued at $125,000. This shipment comprised the largest and most valuable fur cargo ever carried in from the north by plane. It included 44 bales weighing 1,340 pounds.

REGARDING FILING INCOME TAX RETURNS

The several income tax returns which require to be completed, returned to the Income Tax Division, and filed with the Income Tax Division, are returnable at different dates and the table hereunder has been prepared as a means of ready reference and to show by whom the form is used, the description under which it is known, the nature of the form, the date on which it is to be filed and the respective penalties for failure to file. In addition, the table shows the taxes which are to be withheld at source by Canadian debtors, the forms to be used in connection therewith, their nature, when

CHART OF INCOME TAX FORMS TO BE FILED BY CANADIAN TAXPAYERS WITH THE INSPECTOR OF INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

Form used by	Description of Form	Nature of Form	Due to be filed	Penalty
Individuals............	T. 1	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Farmers and ranchers..	T. 1A	Do	Do	Do
Corporations...........	T. 2	Income received for the fiscal period.	Within four months from the close of the fiscal period.	Do
"	T. 5	Dividends and bonuses paid in cash or capital stock during the calendar year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
"	609	Interest paid on fully registered bonds and debentures during the year.	Do	Do
Trustees..............	T. 3	Income of estates for calendar year administered by executors, administrators, agents and assignees.	Do	Do
Employers.............	T. 4	Salaries and wages over $1,000 and over paid during the calendar year.	Do	Minimum $2. Maximum $50.

TAXES TO BE WITHHELD AT SOURCE

Corporations, associations, Dominion and Provincial Governments, municipalities, religious and charitable institutions and, in short, those persons who may be under obligation to pay interest, dividends, rentals and royalties.	700	Remittance and particulars of 12½% tax deducted from rentals paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	701	Remittance and particulars of 12½% tax deducted from royalties paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited with the Inspector of Income Tax, Jackson Bldg., Ottawa.	$10 per day. Maximum $50. See note below.
	603	Remittance and particulars of 5% tax dedudcted from dividends and interest.	At the time of payment of the dividend or interest.	See note below.

NOTE.—For failure to *deduct* the debtor is liable for the tax with interest at 10% per annum.
For failure to *remit* a further penalty of 10% of the amount collected or withheld together with interest at 10% per annum until paid.

they should be filed and the penalties for failure to file, failure to deduct and failure to remit.

Individuals.—As in the past, the taxpayer must estimate his own tax when filing the return. The estimated tax is due the 30th April, 1934, but if the taxpayer prefers, he may pay one quarter of such estimated tax on that date and the balance, with interest, as in the Act provided, by three equal bimonthly payments thereafter on the 30th June, 31st August and 31st October, 1934.

Corporations.—The corporation must estimate and pay the tax at the time of filing the return, as indicated in the Chart, though it may take advantage of the same method of payment by instalment, as in the case of an individual, except that the bimonthly payments are due commencing two months after the due date for filing the return.

Exemptions and Rates of Tax

Individuals.—The exemptions and rates of tax are set out fully on Forms T.1 and T.1A.

It is to be observed that where a taxpayer's income is in excess of $5,000, an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

Corporations.—The statutory exemption of $2,000 has been abolished and the tax payable is 12½ per cent of the income.

Where corporations and joint stock companies file a return consolidating their profits or loss with that of their subsidiaries, the tax rate is 13½ per cent.

These are the rates that are presently provided by the Statute. Whether these will be the rates to be applied to the income of 1933 or not is, at the present moment, uncertain because in many past years the rates have been altered by Budget announcement. Consequently, all taxpayers, as in the past. should be on the alert in this regard.

Omitted Income.—Particular attention is drawn to the amendment of 1932 which provides that if any person omits to declare any dividend, rental, interest, royalties or any other like income and such income is subsequently ascertained to have, in fact, been received by the taxpayer, such person may be assessed as if double the income so omitted from the return had been received.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net collections by Districts received during the eleven months of the Fiscal Year February 1933 and February 1934 (Decrease marked *).

Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	84,181 23	126,943 96	42,762 73
Halifax........	865,442 58	871,762 27	6,319 69
St. John.......	578,635 03	637,633 16	58,998 13
Quebec........	963,038 40	1,052,906 05	89,867 65
Montreal......	19,454,830 39	18,283,941 73	* 1,170,888 66
Ottawa........	4,203,827 51	4,979,507 58	775,680 07
Kingston......	129,733 76	157,438 73	27,704 97
Belleville......	381,555 13	388,987 91	7,432 78
Toronto.......	16,973,608 37	16,595,079 57	* 378,528 80
Hamilton......	4,090,602 85	3,686,206 21	* 404,396 64
London........	4,695,604 77	4,683,754 66	* 11,850 11
Fort William..	191,016 48	170,752 30	* 20,264 18
Winnipeg......	2,099,559 80	1,805,293 43	* 294,266 37
Regina........	192,059 59	227,232 89	35,173 30
Saskatoon.....	140,866 76	134,797 69	* 6,069 07
Calgary.......	991,960 85	960,719 60	* 31,241 25
Edmonton.....	390,625 80	370,939 67	* 19,686 13
Vancouver.....	3,904,409 06	3,678,252 86	* 226,156 20
Yukon.........	11,553 54	25,991 25	14,437 71
Total........	60,343,111 90	58,838,141 52	* 1,504,970 38

INCOME TAX DIVISION NOTES

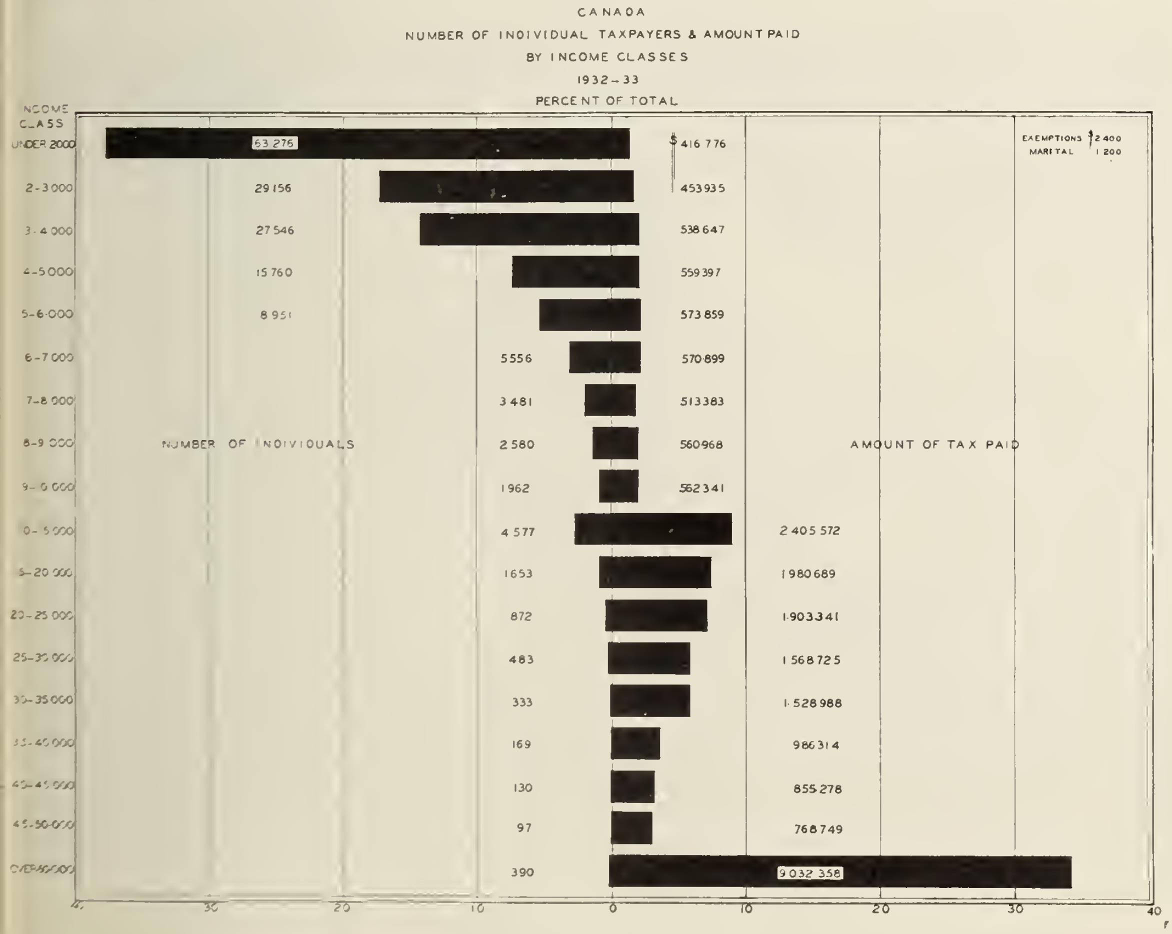
The accompanying chart shows the various individual income classes of residents of Canada from whom income tax is collected. It is compiled on the tax collected during the fiscal year ending 31st March, 1933, and relates in the main to income received by the taxpayer in the calendar year 1931.

It is to be observed that the chart indicates the income and classes from under $2,000 progressively to over $50,000, the number of taxpayers in and the amount paid by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of payments by the same class to the total payments may be obtained.

The total number of individual taxpayers in the year referred to was 166,972 and the total paid by them $25,959,465.54. Thus it will be seen that the income class under $2,000 numbering 63,276, representing practically 38 per cent of the total taxpayers, contributed $416,776, which is apparently 1⅗ per cent of the total amount paid by individuals.

On the other hand, at the foot of the Chart it will be seen that there were 390 taxpayers (or less than one-quarter of one per cent of the total) with incomes over $50,000, who contributed $9,032,358 (an average of $23,160 each) or better than 34¼ per cent of the total payments.

Similar information is readily available covering the other classes by reference to the Chart.



WHERE TIDE OF TOURIST TRAVEL FLOWED FREELY

Facts Regarding Touring Foreign Automobiles Last Season

A DETAILED summary prepared by the Department of National Revenue shows that foreign automobiles entering Canada for touring purposes in the calendar year 1933, decreased in number, as compared with 1932, by over one million, while in the same period the number of Canadian automobiles reported outwards for touring purposes increased by over forty thousand. Totals for the respective years were:—foreign automobiles entered 3,096,887 (4,103,777), Canadian automobiles outwards 417,132 (376,857). Of the total number of foreign cars entered 333 came in under six-months permits, 863,136 under sixty-day permits and 2,233,418 under twenty-four hour permits. Foreign cars entered by provinces in 1933, showing comparison with 1932, were as follows:—Ontario 2,339,097, decrease 710,489; Quebec 436,385, decrease 99,761; New Brunswick 152,503, decrease 134,587; British Columbia 102,863, decrease 41,016; Manitoba 31,700, decrease 11,904; Saskatchewan 17,701, decrease 3,035; Alberta 15,366,decrease 6,209; Nova Scotia 1,271, increase 110; Prince Edward Island 1, increase 1.

This is a view of the Peace Bridge, which links Fort Erie, Ontario, and Buffalo, New York. It is one of the chief points of entry for tourists from the United States into Canada.

Leading Ports of Entry

Windsor, Ontario, including the outport of Walkerville, was the chief point of entry in the Dominion, with a total of 813,815 foreign automobiles entered. This number was made up as follows: 626,814 automobiles under 24-hour permits, 186,976 under 60-day permits, 25 under 6-month permits. At Fort Erie the second largest point of entry, 771,306 foreign cars entered, 657,173 under 24-hour permits, 114,116 under 60-day permits and 17 under 6-month permits. Niagara Falls, the third largest point of entry, issued permits for 605,128 foreign automobiles; 496,293 twenty-four hour permits, 108,817 sixty-day permits and 18 six-month permits. Other important points of entry in Ontario were:—Sarnia, 57,046 automobiles; Fort Frances, 18,337 automobiles; Prescott, 15,679 automobiles; Sault Ste. Marie, 14,659 automobiles.

In Quebec

In three provinces, viz., Quebec, British Columbia and Nova Scotia, the number of 60-day touring permits issued exceeded all others by a substantial majority. In Quebec these permits totalled 237,007, as against 199,313 twenty-four hour permits and 65 six-month permits. Quebec's busiest frontier port was Rock Island where a total of 70,587 touring permits were issued, made up of 50,874 for 24 hours, 20,704 for 60 days and 9 for 6 months. At Philipsburg, the second largest point of entry, 52,905 permits were issued, 7.361 for 24 hours and 45,544 for 60 days, and at Lacolle, the third largest point of entry, 33,728 permits were issued, 9,044 for 24 hours, 24,668 for 60 days, 16 for 6 months. Other important points of entry in Quebec were:—Highwater 27,982, Cantic 27,314, Hereford Road 24,766, Beebe 20,013, Stanhope 18,233, Abercorn 17,102.

In New Brunswick

Clair, an outport of Woodstock, New Brunswick, issued the largest number of foreign automobile touring permits for that province, viz., 27,577, made up of 25,364 twenty-four hour permits, 2,211 sixty-day permits and 2 six-month permits. This shows a slight increase over the 1932 total, when this outport held fourth place in the province. Richmond Road issued 26,516 permits, the second largest total, made up of, 24-hour permits 19,913 and 60-day permits 6,603; and Andover issued the third largest number, viz., 25,238, made up of 21,165 twenty-four hour permits, 4,069 sixty-day permits and 4 six-month permits. Foreign automobiles entered through the port of St. Stephen numbered 13,766. Of this total 12,480 entered under 60-day touring permits. Other important points of entry were:—St. Croix 10,626; Centreville 9,355; Grand Falls 7,890.

In British Columbia

British Columbian frontier points issued 69,121 sixty-day touring permits, as compared with 33,712 twenty-four hour permits and 30 six-month permits. Pacific Highway was the chief point of entry with 32,912 foreign tourist permits issued. Of this total 31,535 were for periods up to sixty days. At Douglas 15,557 permits were issued, 10,229 of which were for 60-day periods. At Huntingdon 13,435 permits were issued, 9,098 of these being for 60 days. Other busy frontier points were:—Boundary Bay, where 7,946 foreign cars entered, and Aldergrove, where 7,717 cars entered.

Other Provinces

In the other provinces the busiest points of entry for foreign automobile traffic, in the past year, were: — Manitoba-Emerson, 16,976, Gretna 4,511; Alberta-Coutts 11,693, Carway 3,074; Saskatchewan-North Portal 5,634, Northgate 3,313, Estevan 2,506; Nova Scotia-Yarmouth 1,215.

Canadian Cars Outward

The number of Canadian cars reported outwards for touring purposes in 1933 increased substantially at several points over 1932 totals, as the following figures show:—Ontario-Fort Erie 55,943, increase 2,697, Niagara Falls 46,053, increase 2,644, Windsor 32,413, increase 4,222, Sarnia 9,829, increase 1,131; Quebec-Lacolle 19,479, increase 2,942, Philipsburg 12,469, increase 1,798, Rock Island 9,232, increase 46; New Brunswick-St. Stephen 2,758, increase 861, Richmond Road 1,216, increase 45, Aroostook Junction 762, increase 761; British Columbia-Pacific Highway 41,882, increase 9,228, Boundary Bay 28,986, decrease 2,203, Douglas 16,187, increase 1,598, Huntingdon 14,774, increase 414; Manitoba-Emerson 8,929, increase 659, Lena 1,801, increase 1,525; Alberta-Carway 1,392, increase 319; Saskatchewan-North Portal 1,685, increase 590, Estevan 1,228, increase 141; Nova Scotia-Yarmouth 60, decrease 6.

* * NEWS AND COMMENT * *

TORONTO: Officers of the Customs and Excise staffs of the port of Toronto gathered in the Customs' House Long Room, February 19 last, to pay tribute to their chief, J. H. Bertram, on the occasion of his 25th anniversary as Collector at this port. On behalf of his colleagues Mr. C. E. Leatch, Surveyor of Customs and Excise, presented Mr. Bertram with a silver tea set and a souvenir album. A bouquet of roses was presented also for Mrs. Bertram. The album was the work of several members of the staff. It was illuminated and inscribed and contained the names of every member of the port staffs, also engravings of the old and new Customs House.

On the fly leaf of the souvenir album was the following address to Mr. Bertram:—

> The entire staff of customs and excise officers for the port of Toronto desire to express to you their appreciation of the many and varied kindnesses you have displayed toward them while occupying your present position as collector, and wish to extend to you this visible expression of their gratitude and hearty felicitations on the attainment of your twenty-fifth year as head of this division.
>
> It is the earnest wish of every member of the Toronto customs and excise that you may be long spared to enjoy the rewards of a faithful and efficient service, and to continue in that service.

Mr. Bertram entered the Customs service at Toronto in 1900 as Assistant Hardware Appraiser. In 1905 he was promoted to be Surveyor, receiving his appointment as Collector in February, 1909.

OTTAWA: After 32 years service, Charles Schofield, Principal Clerk, Appraisers Branch at headquarters, retired on superannuation recently. Mr. Schofield entered the Customs Department as Acting Preventive Officer at London, Ontario, in 1900. He was appointed Clerk, inside service, three years later, was classified as Senior Clerk in 1919, Clerk Grade 4 in 1924, and was promoted to Principal Clerk in 1926. On the occasion of his retirement Mr. Schofield was presented with a gold watch by his colleagues, who wish for him many years of health and prosperity.

SAINT JOHN, N.B.: New Brunswick exported 145,000,000 feet of lumber in the calendar year 1933, eighty per cent of which went to the United Kingdom. This was more than double the amount exported in either 1931 or 1932. Two hundred and one vessels loaded with lumber cleared from New Brunswick ports last year.

HALIFAX, N.S.: During the past calendar year a total of 5,893 vessels, cargo tonnage 1,751,826 tons, entered and cleared at the port of Halifax. In 1932 a total of 5,839 vessels, cargo tonnage 1,458,083 tons, entered and cleared, and in 1931 a total of 6,138 vessels, cargo tonnage 1,591,066 tons. Passengers landed and embarked at Halifax last year numbered 32,428, as compared with 58,238 in 1932. Bags of mail handled in 1933 totalled 108,282, as against 113,403 in 1932.

Vessels entered and cleared in December, 1933, numbered 493, net registered tonnage 1,088,022 tons, as compared with 503 vessels, net registered tonnage 951,471 tons in December, 1932, and 561 vessels, net registered tonnage 1,028,615 tons in December, 1931.

SOREL, QUE.: Grain exports from Sorel during the past year amounted to 11,800,077 bushels, which is three million less than in the previous season but a million bushels more than in 1931. All but 680,547 bushels of the grain shipments from this port represented wheat, clearances during the season of navigation amounting to 11,119,430 bushels.

There was a slight decrease last year in the number of sea-going vessels sailing from Sorel, the total being 165, representing 288,207 tons net register. This is only three less than in 1932, however, but indicates an increase of 74 over the season of 1931. Of the clearances, 121 left directly for sea, while 44 sailed for other Canadian ports. Fifteen of the 165 arrivals at Sorel during the past year came directly from the sea, the balance of 150 having already called at other Canadian ports to discharge part of their cargo.

The amount of cargo discharged at Sorel during the past year was 73.318 net tons, of which 66,612 arrived directly from foreign ports. This consisted principally of bituminous coal, palm oil, crude sulphur, phosphate rock and nitrate of soda. Exports, on the other hand, totalled 370.361 net tons, comprising mostly wheat and dynamite.

Edmonton, Alta: Plans for a celebration to be held in July, 1934, in commemoration of the establishment of the International Peace Park on the border of the Province of Alberta and the State of Montana in the Waterton Lakes-Glacier Park area are going forward. This celebration will be held on the Canadian side in the Prince of Wales hotel at Waterton Lakes National Park. It is planned to erect a suitable peace memorial in the park.

Hamilton, Ont.: The annual match of the Customs Bowling League of the port of Hamilton against their Toronto colleagues was held recently. The trophy went to Hamilton with an aggregate majority of 296 pins.

Cornwall, Ont.: Customs revenue collected at the port of Cornwall in December last amounted to $122,560, establishing a new all-time monthly record by a wide margin. Collections on one day, December 8, totalled $70,723, an amount in excess of all average monthly totals. In the past four years the highest amount collected hitherto in any one month was $52,426, taken in April, 1931.

Revenue collected in the past calendar year amounted to $335,595. This exceeded collections for 1930 and 1932, but was slightly less than receipts for 1931.

THE QUESTION BOX

These questions were asked in the last number:—

(1) What are the Departmental regulations regarding the importation of "racing or betting publications" and "tipsters' sheets?"

(2) Certain classes of goods imported into Canada are obliged to bear thereon the name of the country in which they were made. What goods are included?

(3) Was the late Sir Wilfrid Laurier Minister of Inland Revenue prior to 1896?

The answers are:—

(1) Circular 262-C, issued July 18, 1923, deals with this matter as follows:—

By an amendment to Sec. 235 of the Criminal Code, assented to 30th June, 1923, every one is guilty of an indictable offence and liable to one year's imprisonment and to a fine not exceeding one thousand dollars who—

> imports or brings into Canada any matter, whether printed or in writing, which from the nature of its contents or from other evidence adduced is not a newspaper published in good faith mainly for the purpose of supplying news and comment, other than information intended or likely to promote, assist in, or be of use in gambling, book-making, pool-selling, betting or wagering upon any race of any kind, fight, game or sport, whether held within or without Canada, and whether published before, during or after such race, fight, game or sport; or is not a magazine or other periodical published in good faith mainly for the purpose of supplying literature and comment, other than such information as aforesaid; but is intended or likely to afford such information as aforesaid.

You are instructed to detain all matter of the description named arriving at your port and notify the local police authorities of the facts of such importation, reporting such action to the Department.

(2) *Under Section 16 of the Customs Tariff:*

1. Printed or lithographed matter of all kinds, including books and pictures.
2. Wooden or fibre lead pencils.
3. Building brick.
4. Rubber gloves.
5. Imitation Totem Poles and copies or replicas thereof.
6. Empty paper or paper board folding or set up boxes or cartons, and empty plain or corrugated fibre or fibre board boxes, for use as containers.
7. Paper Bags.
8. Tooth Brushes and Tooth Brush Handles.
9. Toilet paper in rolls, or in interfold packages.

Under Item 1209 of the Customs Tariff:

Any goods manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom, or in Canada, or in any other British country.

Under Live Stock and Live Stock Products Act:

All cases of eggs imported into Canada for domestic consumption, but not including eggs for incubation.

(3) Sir Wilfrid Laurier was appointed Minister of Inland Revenue in the Mackenzie ministry on October 8, 1877. He held that portfolio until the ministry resigned on October 16, 1878.

These questions will be dealt with in the next number:—

(1) What is the Customs procedure when a circus or carnival enters Canada?

(2) Is there a memorandum containing instructions respecting officers disclosing information received from official sources?

(3) A power of attorney (form E4 or E4½) is signed by a firm, with corporate seal affixed, in the United States. Must this signature be witnessed by a Notary Public in that country before presentation to Customs in Canada?

JUST AMONG OURSELVES

FEBRUARY - MARCH

ADDITIONS

Manitoba

Brandon (Lyleton): Thomas Brown, Acting Customs Excise Enforcement Officer.

British Columbia

Nanaimo (Fanny Bay): John Arrol, Part Time Customs Excise Officer.

Administrative

Miss E. M. Flewellyn, Stenographer, Grade 1; Miss M. E. Murphy, Typist, Grade 2; D. S. Wood, Assistant Investigator of Values.

Audit

Edmonton: J. D. Sanderson, Excise Tax Auditor.

Inspection

(Undervaluation Unit)

Montreal: Miss M. E. R. F. Charetier, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Sydney (Glace Bay): George Harris, Watchman (services terminated).

New Brunswick

St. Stephen: W. B. Hawthorne, Customs Excise Examiner (superannuated).

Quebec

Quebec: E. Lapointe, Customs Excise Examiner (superannuated).

Ontario

Guelph: Mrs. J. Arnold, Customs Excise Clerk (superannuated).

London: H. H. Pingel, Special Exciseman, Grade 1 (resigned).

Ottawa: E. M. Murphy, Customs Excise Examiner (superannuated).

Manitoba

Winnipeg: Miss H. E. Campbell, Customs Excise Clerk (superannuated).

Saskatchewan

Regina: J. R. Sypher, Customs Excise Examiner (services terminated).

Alberta

Edmonton: W. P. O'Donnell, Customs Truckman (superannuated).

British Columbia

Vancouver: Douglas Savage, Messenger (retired).

Administrative

Charles Schofield, Principal Clerk (superannuated).

Inspection

Kingston: J. E. Gow, Inspector of Customs and Excise (superannuated).

PROMOTION AND TRANSFER

Richard Fisher, from Assistant Inspector of Customs and Excise, Inspection Service, to Collector of Customs and Excise, Grade 4, Port of Sault Ste. Marie, Ont.

TRANSFERS

Archibald Crozier, from Sub-Collector of Customs and Excise, Limited Service, Kildonan, B.C., to Customs Excise Examiner, Victoria, B.C.

F. G. Freeman, from Customs Excise Clerk, Calgary, Alta., to Sub-Collector of Customs and Excise, Grade 1, Blairmore, Alta.

E. J. Lafortune, from Customs Excise Examiner, Simcoe, Ont., to Customs Excise Examiner, Preston, Ont.

DISMISSAL

British Columbia

Nelson: W. F. F. Hudson, Customs Excise Clerk (for misappropriation of Crown funds).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1933 AND 1934.

—	1933	1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	4,831,920 96	5,844,624 52		
Less Refunds and Drawbacks	472,948 09	696,393 15		
Net	4,358,972 87	5,148,231 37	....	789,258 50
Excise Taxes	5,593,365 56	8,067,056 71		
Less Refunds and Drawbacks	135,231 47	183,735 55		
Net	5,458,134 09	7,883,321 16	....	2,425,187 07
Excise Duties	2,382,408 38	2,582,997 81		
Less Refunds and Drawbacks	48,998 74	59,933 36		
Net	2,333,409 64	2,523,064 45	....	189,654 81
Sundry Collections	57,071 11	58,000 58		
Less Refunds and Drawbacks	11 58	10 02		
Net	57,059 53	57,990 56	....	931 03
Net Totals	12,207,576 13	15,612,607 54	....	3,405,031 41
Net Increase	....	....	....	3,405,031 41

TOTALS FOR ELEVEN MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	69,978,107 71	64,158,978 20		
Less Refunds and Drawbacks	6,627,505 98	6,445,483 74		
Net	63,350,601 73	57,713,494 46	5,637,107 27	....
Excise Taxes	74,808,006 03	95,362,674 80		
Less Refunds and Drawbacks	1,019,304 66	1,702,821 42		
Net	73,788,701 37	93,659,853 38	....	19,871,152 01
Excise Duties	37,166,064 72	33,651,731 29		
Less Refunds and Drawbacks	1,659,537 32	465,043 10		
Net	35,506,527 40	33,186,688 19	2,319,839 21	....
Sundry Collections	837,929 67	734,533 04		
Less Refunds and Drawbacks	1,395 27	357 23		
Net	836,534 40	734,175 81	102,358 59	....
Net Totals	173,482,364 90	185,294,211 84	8,059,305 07	19,871,152 01
Net Increase	....	....	....	$ 11,811,846 94

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF FEBRUARY 1933, AND FEBRUARY 1934.

—	February 1933	February 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,333,337 76	1,680,182 91	....	346,845 15

TOTAL FOR ELEVEN MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	60,343,111 90	58,838,141 52	1,504,970 38	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1933 AND 1934

—	February, 1933		February, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		26,397,528		37,842,403
Total Exports (Foreign Produce)		416,451		522,170
Principal Items of Exports—				
Wheat Bush.	10,922,337	5,240,759	6,512,686	4,416,159
Wheat flour Brls.	333,114	1,009,067	328,376	1,127,597
Fish Cwt	240,319	1,119,694	280,340	1,350,144
Furs $		1,669,944		1,834,652
Meats Cwt.	43,425	429,271	93,194	1,274,002
Cheese Cwt.	3,063	39,040	2,391	34,559
Planks and boards M ft.	37,714	553,121	104,952	1,846,602
Wood pulp Cwt.	565,269	1,411,226	831,352	1,814,651
Newsprint Cwt.	2,148,926	4,261,033	2,639,386	4,396,700
Automobiles and parts $		247,418		1,389,174
Copper, partially manufactured Cwt.	125,349	573,252	144,736	1,094,314
Nickel, unmanufactured Cwt.	34,694	746,515	54,697	1,623,991
Imports entered for consumption—Free goods		7,624,007		12,341,426
Imports entered for consumption—Dutiable goods		15,890,107		21,250,358
Total imports entered for consumption		23,514,114		33,591,784

—	Eleven months ended February, 1933		Eleven months ended February, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		437,328,621		521,430,424
Total Exports (Foreign Produce)		6,331,628		5,585,197
Principal Items of Exports—				
Wheat Bush.	224,557,550	123,006,037	165,125,015	111,749,309
Wheat flour Brls.	4,778,101	15,529,163	5,126,610	18,029,719
Fish Cwt.	2,499,289	15,840,765	3,020,805	18,995,787
Furs $		9,610,177		12,542,986
Meats Cwt.	549,089	6,039,123	1,017,262	12,460,753
Cheese Cwt.	852,587	8,701,134	745,195	8,108,596
Planks and boards M ft.	560,215	10,182,409	1,079,237	18,834,361
Wood pulp Cwt.	7,895,338	15,973,498	11,655,421	22,452,183
Newsprint Cwt.	30,499,592	68,732,909	35,693,281	65,143,451
Automobiles and parts $		6,988,342		10,701,559
Copper, partially manufactured Cwt.	2,096,317	11,015,314	2,317,214	16,613,302
Nickel, unmanufactured Cwt.	274,877	6,338,624	931,602	24,534,589
Imports entered for consumption—Free goods		139,928,144		164,376,010
Imports entered for consumption—Dutiable goods		233,492,562		221,943,224
Total imports entered for consumption		373,420,706		386,319,234

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The National Revenue Review

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EXCISE DIVISION NOTES, EDITORIAL,
NEWS AND COMMENT, QUESTION BOX

April 1934

Vol. VII
No. 7

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—Gordon H. Code.

Commissioner of Customs, H. D. Scully.
Commissioner of Excise, David Sim.
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

The National Revenue Review

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J. Sydney Roe, Editor

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Conscience Money

HON. R. C. MATTHEWS, Minister of National Revenue, received in an envelope postmarked Ottawa, April 6th, the sum of thirty-five dollars in bills, "Conscience Money". The amount has been deposited to the credit of the Receiver General.

Balance of Trade

THE February 1934 balance of trade was favourable to the extent of $4,773,000 compared with $3,300,000 a year ago, $1,433,000 two years ago and an unfavourable one of $6,080,000 three years ago. For the eleven months of the fiscal year the balance was favourable to the extent of $141,011,000 compared with $70,132,000 one year ago, $25,491,000 two years ago and an unfavourable balance of $70,499,000 three years ago.

Regarding Importations of Butter

COLLECTORS of Customs and Excise were instructed by official memorandum dated March 28, 1934, as follows:—

By Order in Council (P.C. 627) dated 26th March, 1934, it is ordered that in computing the value for duty of butter imported into Canada from New Zealand on and after the 26th day of January, 1934 (except such butter, if any, as has already been entered at Customs and duty paid thereon), the rate of exchange shall be fixed at $4.86⅔ to the pound, the currency of New Zealand, being the par value thereof; and

That in all cases of sales or consignments without sale of butter imported into Canada from New Zealand on and after the 26th day of January, 1934 (except as aforesaid), notwithstanding the express terms of the sale or consignment, the transaction shall be regarded as a sale and the actual selling price to the purchaser in Canada shall be taken to be the value of the goods in the currency of New Zealand converted into Canadian currency at the current rate of exchange and shall be regarded as less than the fair market value of the goods when sold for home consumption, and the provisions of Section 6 of the Customs Tariff shall apply and special or dumping duty shall be deemed to apply equal to the difference between the value of the invoice computed at the current rate of exchange and the value of such invoice computed at the rate of $4.86⅔ to the pound, the currency of New Zealand.

Value of the Tourist Trade

A PRELIMINARY estimate of the total value of the tourist business to Canada in 1933 is in the neighbourhood of $115,000,000 as compared with $212,000,000 in 1932.

There are in general three classes of tourists, those who arrive by ocean ports, tourists from the United States by automobile, and tourists by rail and steamer. As to the former, passengers of the saloon class numbered 2,258, a decrease of 187 from 1932; cabin class passengers numbered 3,374 and other passengers (tourist, third, etc.) 4,018, these being declines of 555 and 363 respectively, from the preceding year. Applying the estimated average rates of expenditure ($1,100 for saloon, $850 for cabin and $600 for tourist and third class) the total expenditures of tourists via ocean ports were approximately $7,762,500 or with an adjustment for prevailing exchange rates, $7,315,000 as compared with $10,543,000 in 1932.

Tourists by automobile showed a substantial decline in 1933. Automobiles from the United States for a period not exceeding 24 hours numbered 2,233,418 compared with 3,070,390 in 1932; for a period not exceeding 60 days 863,136 compared with 1,032,967, and for not more than six months 333 compared with 420.

The average rates of expenditure, based upon information obtained from the circularizing of tourists in conjunction with the United States Department of Commerce were: $7.75 for the 24 hour class, $63.50 for the 60 day class and $234 for the 6 month class as compared with $11.50, $106.25 and $582, respectively, in 1932. Applying the above rates to the various classes, the expenditures of automobile tourists are estimated to have been approximately $72,196,000 which, converted into Canadian dollars at the exchange rate prevailing during the tourist season, would represent receipts of $77,250,000 as compared with $159,838,000 in 1932.

Returns from the railway and steamship companies are not yet complete but, on the basis of those already received, the expenditures of tourists by rail and steamer from the United States are provisionally estimated at around $30,000,000, a decline of about $8,000,000 from those of 1932.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

The Establishment of Madame Antonia, a book by Leyla Georgie, published by The Macaulay Company, New York, U.S.A.

Sin-Child, a book by an anonymous author, published by Grosset and Dunlap, New York, U.S.A.

Viesti, a monthly publication in the Finnish language, published by Finnish Federation Inc., Brooklyn, N.Y., U.S.A.

Adam and Two Eves, a book by an anonymous author, published by The Macaulay Company, New York, U.S.A.

She Done Him Wrong, a book by Mae West, published by The Macaulay Company, New York, U.S.A.

The Pure and the Impure, a book by Colette, translated from the French, published by Farrar and Rinehart Inc., Murray Hill, New York, U.S.A.

The Modern Psychologist, published monthly by The Modern Psychologist Inc., 34 N. Crystal St., East Stroudsburg, Pa., U.S.A.

Broadway Follies, published monthly by White Way Publications, 23 East 4th St., New York, U.S.A.

The Postman Always Rings Twice, a book by James M. Cain, published by A. A. Knopf, New York, U.S.A.

Departmental Regulation

CASH discounts on shipments to Canada in accordance with the terms and conditions as allowed generally in the home market, when earned and taken in settlement by importer in accordance therewith will not subject importations to special duty.

Where the cash discount is deducted on invoices, Collectors will require an undertaking from importer that settlement will not be made at the net amount unless such cash discount has been earned by settlement in accordance with home market terms and conditions as above.

Memorandum No. 363 is cancelled.

Additions to Statistical Classification

THE following items have been added to the Statistical Classifications of imports and exports, taking effect from April 1st. Officers at ports are asked to make note of these new items in their copies of the Classifications, and their assistance in securing corresponding descriptions on entries of the goods specified, will be appreciated by the Statistical Branch of the Department at Ottawa.

Item Number	Classification	Unit of Quantity
	IMPORTS	
163	Soya beans	Lb.
4059	Flooring, hardwood	M. ft.
9059	Canvas shoes with rubber soles	Pr.
	(replacing former item).	
	EXPORTS	
24	Tomato paste, pulp and puree, canned	Lb.
242	Patent leather	$
443	Flooring, maple	M. ft.
444	Flooring, birch and other hardwood	M. ft.
667	Radio and wireless apparatus, n.o.p.	$
721	Coal tar oils, other	Gal.

When the Sap Begins to Run

EACH returning spring Canada gathers a harvest of the maple that runs into millions of dollars. In the calendar year 1933 the Dominion exported 2,370,802 pounds of maple sugar valued at $389,475, and 32,994 gallons of maple syrup valued at $32,073; the produce of the four provinces—Quebec, Ontario, Nova Scotia and New Brunswick. This is a strictly native industry, having originated with the Indians, Canada and the United States being the only countries producing maple sugar and syrup. The red man's methods were very crude. He gashed the maple tree with his tomahawk and caught the dripping sap in a birch bark vessel. Moose meat boiled in the maple sap was given a sweetness much enjoyed by the Indian. Before the advent of metal or even earthen pots the boiling down process was done by dropping heated stones into a hewed-out log filled with the sap.

According to a legend held by some Indian tribes maple syrup was discovered in the following manner:—One day a mighty hunter named *Woksis* went out in search of game while his squaw, *Mogua*, busied herself with preparing the meal against his homecoming. As was customary, she boiled some moose meat in the sweet maple water. Forgetting her charge, however, the boiling sap thickened into a syrup. When *Woksis* returned and tasted the new dish he was so delighted that he informed the tribe that a heaven-sent instructor had taught his *Mogua* how to make this wonderful new dish.

The size of the yield each spring depends largely upon climatic conditions. With freezing nights and thawing days, clear skies and moderate winds, the yield is good. Ordinarily the run extends three weeks, but sometimes it exceeds a month. From 10 to 20 gallons of sap are taken from each tree, but it requires 50 gallons of sap to make one gallon of syrup or about 6 pounds of sugar.

The first run of the season is the richest. Gradually as the season advances the sap becomes poorer. The final run is drawn off when the buds are swelling and almost ready to burst. This poor quality sap is called *buddy* sap and has a peculiar flavour that cannot be eliminated.

Until about sixty years ago there was little improvement in the methods of sugar makers; but since that time the advance has kept pace with that in other branches of agriculture; until it has become a more or less highly organized commercial industry.

To Furnish Declaration

COLLECTORS have been advised by official memorandum dated March 8, 1934, signed by H. D. Scully, Commissioner of Customs, and D. Sim, Commissioner of Excise, as follows:—

The Minister of National Revenue has established the following Regulation under authority of Subsection 6 of Section 80 and Section 99 of the Special War Revenue Act;

Importations of goods enumerated in Customs Tariff Items 23 and 141 are to be subject to the Excise tax of 2 cents per pound on sugar, syrups or substitutes therefor, and 1 cent per pound on glucose or grape sugar according to the quantity of any such materials contained in the goods enumerated in the said Customs Tariff Items, with effect from March 12th, 1934; provided that goods bona fide in transit or in bond in Canada on that date may be entered at Customs without the imposition of the said tax.

Importers will be required to furnish to the Collector of Customs and Excise at the port of entry, on presentation of their entries, a declaration from the manufacturer or exporter of the goods, showing the sugar, syrup and/or glucose content of the imported goods.

If the aforementioned certificate cannot be produced at the time of entry, the goods may be entered for consumption upon payment of the tax at the rate of 2 cents per pound on the net weight, subject to adjustment by refund on production of the said certificate.

The Special Excise tax of 3 per centum on the Customs duty paid value will continue to apply in addition to the Excise tax herein referred to.

More Spirits and Cigarettes

EXCISE statistics show increased duty collections on cigarettes and potable spirits entered for consumption in February, 1934, compared with the corresponding month of 1933. The comparative statements are:—

Comparative statement of Excise duty collections during the months of February, 1933, and February, 1934:—

February, 1934, spirits potable, $442,269; February, 1933, $397,173. February, 1934, spirits, non potable, $67,010; February, 1933 $70,141. February 1934, malt, $153,053; February, 1933, $150,104. February, 1934, cigars, $13,611; February, 1933, $13,903. February, 1934, cigarettes, $1,251,411; February, 1933, $1,057,929. February, 1934, manufactured tobacco, $348,802; February, 1933, $357.275. February, 1934, foreign raw leaf tobacco, $249,623; February, 1933, $299,304. February, 1934, beer, $10.940; February, 1933, $10,765. February, 1934, licences, $1,284; February, 1933, $632. February, 1934, validation fee, $82,371. February, 1934, total, $2,620,378; February, 1933, $2,357,230.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1933, and February, 1934:—

February, 1934, tobacco, cut, 1,380,982 pounds; February, 1933, 1.429.012 pounds. February, 1934, tobacco, plug, 306,407 pounds; February, 1933, 304.290 pounds. February, 1934, cigarettes, number 312,809,385; February, 1933, 264,542,825. February, 1934, cigars, number 4,448,840; February, 1933, 4,675,418. February, 1934, snuff, 55,248 pounds; February, 1933, 54,523 pounds. February, 1934, foreign raw leaf tobacco, 621,222 pounds; February, 1933, 742,408 pounds.

The Story of Old King Coal

MOST Canadian householders are just straightening their backs after a six-months strenuous tussle with the furnace. King Coal has been a hard taskmaster. Now that a respite has been granted it may be interesting to note something of his history. Canada imports large quantities of coal. During the past calendar year coal imports, including anthracite, bituminous and lignite, totalled 11,204,137 tons, valued at $28,122,191. These came almost entirely from the United States and the United Kingdom.

The *Editor* came across some interesting notes recently regarding the history of coal, and has summarized them for readers of the Review. The use of coal probably was unknown to the ancients, nor is it known just when it began to be used as fuel. Some believe that it was used by the early Britons; and at all events it was to some extent an article of household consumption during the Anglo-Saxon period as early as 852 A.D. There seems to be reason for thinking that Britain was the first European country in which coal was used to any considerable extent. A coal-pit at Preston, Haddington, was granted to the monks of Newbattle between 1210 and 1219. Henry III is said to have granted a licence to dig coal in 1234. About the end of the 13th century it began to be employed in London, England, and owing to the high price of wood, its use soon became general. In a few centuries this one-time curiosity became a corner stone of industry. It is one of the world's most abundant natural resources. It is found in many parts of Europe, in India, China, Japan and the Malayan Archipelago, in Australia, New Zealand, and in North America. South America and Africa also have a small share, but in no way as large as the Northern hemisphere. Coalfields in Canada include the Maritime, Alberta and Saskatchewan, Rocky Mountain and Pacific Coast regions. Canada has the second largest coal supply of all countries in the world, with an estimated coal reserve of 1,234,289 million tons, or about one-sixth of the world's supply.

Coal had a long history before it ever felt the miner's pick. It began millions of years ago. Some coal is so old that its age may be estimated only in hundreds of millions of years; the age of other coals is only a score of millions. The older coals are usually the better for all uses; the newer ones are less efficient fuels, and are not as yet so widely used. Coal is hard or soft, according to its carbon content. Thus anthracite coal contains about 95 per cent carbon, and very little water, while bituminous coal averages about 70 per cent carbon, and contains about 30 per cent of gases, water, and other impurities. Lignite, containing about 65 per cent of carbon, breaks down or " slacks " much more readily, and this is one reason why it is not used more widely. The lignites are the youngest members of the coal family.

The origin of coal is interwoven with the geological history of the world. Vast swamps once lay over the areas now occupied by the coal deposits. Various kinds of plants grew luxuriously in these swamps, and their remains formed thick beds of peat. After these had been covered with subsequent deposits of mud and sand, they were consolidated into coal. The amount of the pressure applied to the peat, plus the length of time elapsed, determined the character of the coal found to-day. Some deposits of anthracite are no older than the bituminous coal, but it has undergone a different process of production. In one great coalfield, where both kinds of coal occur, the bituminous coals are found in flat-lying rock. They have been produced by the tremendous pressure of the over-lying rock throughout hundreds of millions of years. The region containing the anthracite has been subjected to horizontal pressure so that the rock strata were thrown into a series of great folds.

It has been estimated that a single ton of coal, treated by modern coking methods, will yield over 1,000 cubic feet of gas, a considerable quantity of ammonia, and several gallons of coal-tar and oil. The value of the by-products now approaches one-half that of the coke produced.

The world's annual coal production is estimated to be over one billion long tons, of which Canada produces about one per cent.

Precious Metals Marking Act

REFERRING to departmental Memorandum No. 727, respecting the importation of fountain pens with the pens or the nibs marked " 14K gold filled," the attention of the Department has also been drawn to shipment of similar articles marked " 14K gold plated."

Collectors are instructed that pens or nibs so marked should be refused delivery and the matter dealt with in the same manner as those marked " 14K gold filled."

Preventing Smuggling in the Olden Days

SEVERAL old letters taken from the Customs file at Niagara Falls were forwarded to the *Editor* recently by W. S. Byers, Collector. One letter was signed by R. S. M. Bouchette and the others by J. Johnson, former Commissioners of Customs. The first letter, dealing with smuggling operations carried on in winter between Niagara Falls and Buffalo, New York, was written from Toronto. It is dated January 24, 1859, and reads as follows:—

The attention of this Department having been called to the necessity of suppressing the smuggling represented to be carried on in winter upon the river frontier between Canada and the United States, I have to inform you that three officers will be directed to proceed with all dispatch to your port and report themselves to you for duty.

This augmentation of your preventive force is demonstrative of the determination of the Department to put down the smuggling upon the Niagara frontier and at other points in your neighbourhood, and I have, therefore, to direct you to examine well the various positions upon your frontier and to recommend your making such a judicious selection of the points to be guarded as will bring into active operation the best energies of your officers, and at the same time enabling you to afford them the ready support of your whole staff when required.

The Inspector General, as an encouragement to the officers concerned in the proper discharge of this important part of their duties, has recommended that the Crown's proportion of seizures be given to the seizing officers at your port, thereby enabling the officers engaged to equip themselves efficiently for defence and for quickly moving from place to place.

I have also to inform you that the extra remuneration to be allowed to officers upon preventive duty away from their own ports will be as follows, viz.;

For married men $1, one dollar per diem. For single men .50, fifty cents per diem.

Another letter to the Collector at Niagara, written from Ottawa, dated December 29, 1881, also deals with smuggling:—

I have to call your special attention to the practice of sleeping car conductors or porters of bringing over in concealment, for traders or others, smuggled goods, especially jewellery and such other valuable goods as can be packed in a small compass. One of those men has just been convicted in Montreal and sentenced to heavy fine and imprisonment. It has also been found that a certain company are in the habit of forwarding on these cars sealed bags, which have been made the medium of introducing such supplies as they require for their own use in Canada, without reporting or entering the same.

In this way they have been supplying their agents with tickets and other printed forms, besides numerous other dutiable articles, and such practices must be stopped.

I cannot sufficiently enforce upon you the necessity of unwearied vigilance in reference to sleeping cars and the employees connected with them.

Excursion steamers evidently persisted in calling at this port on all days and at any hour, and the Commissioner of Customs instructed the Collector as follows:—

In reply to your letter of the 25th ultimo *re* granting of clearances to excursion steamers arriving late at night, I beg leave to state that you certainly have a legal right to refuse to receive a report from or grant a clearance to any vessel under such circumstances. Of course should any vessel persist in landing passengers or freight, without going through the proper Customs forms, you would then have a perfect right to seize. In relation to the steamer *City of Toronto,* running between Toronto and Niagara on Sundays, I beg leave to state that you cannot be required to keep the Custom House open on Sunday for any purposes, and I cannot see any good reason for making a concession to a steamer to enable the owners or master to violate the law.

Old Gold Camps Re-opened

AS a consequence of the high price of gold, British Columbia is witnessing a rejuvenation of many of its old placer camps, some of which have been virtually abandoned for years. One of the areas being given considerable attention is the northern section of the Omineca district, where gold was first discovered in 1861, and which for a time enjoyed wide fame as a placer gold producer.

The current activity in the area in search of gold presents a striking contrast with that of the early days. Crude hand methods were employed by the old timers, and the extensive use of machinery was prohibited. Now, with the extension of roads and the use of airplanes, heavy machinery is being shipped into the district by companies well fortified with funds to carry out an aggressive search.

Success of operations in the area will depend largely on the use made of scientific methods in the search for deposits. Shrewd prospectors of the past overlooked few readily accessible deposits, many of which were worked, even though they eventually proved to be too low grade for profitable operation.

By employing modern mechanical prospecting methods it will be possible to map the surface of the bedrock and to follow the old channels even though they may be deeply buried. By drilling the values can be tested. Thus it may be possible to re-establish profitable mining in this once famous section of British Columbia.

Mineral Production Last Year

CANADA'S mineral production in 1933 was valued at $220,502,096 as against $191,228,225 in 1932, an increase of 15 per cent. These total production values include the estimated difference between the value of gold computed at the standard price and the value of gold computed at the average price for gold in Canadian funds. In the metals group, more copper, lead, zinc, nickel, cadmium and bismuth were produced than in 1932, and in the non-metallics increases in output over the previous year were recorded for coal, crude petroleum, asbestos, bituminous sands, diatomite, feldspar, fluorspar, graphite, mica, magnesitic-dolomite, salt, silica brick, sodium sulphate, sulphur (in sulphuric acid and in pyrites) and talc. Lead and zinc output showed considerable improvement during the latter months of the year. Copper output was 21 per cent higher. Nickel also showed remarkable recovery.

Imports of Tea and Coffee

DURING the twelve months ending January, 1934, the importations of tea totalled 39,641,382 pounds valued at $6,091,868 compared with 40,261,792 pounds at $5,720,482 in the previous twelve months. During the same periods the importations of coffee and chicory were 33,658,507 pounds at $3,652,678 compared with 32,491,334 at $4,085,387. Thus the importations of tea decreased slightly in volume but increased in value while coffee increased slightly in volume but decreased in value.

Flour Exports in February

THE export of wheat flour in February, 1934, was 328,376 barrels of the value of $1,127,597 compared with 333,114 barrels at $1,009,067 a year ago. Flour last month averaged $3.43 per barrel and $3.03 in February, 1933. During the eleven months of the present fiscal year the export was 5,126,610 barrels at $18,029,719 as against 4,778,101 at $15,529,163 in the corresponding period a year ago.

Cattle Shipments to Scotland

CANADIAN cattle to the number of 11,238 head were shipped direct to Glasgow during the year 1933, compared with 4,016 head during the previous year. Twenty-six shipments arrived there during the year, and from June to December cattle were arriving at Glasgow at the rate of three shiploads per month.

More Trade with Brazil

AN improved market for Canadian products was found in Brazil in 1933. The total trade amounted in value to $1,897,000, an increase of $760,000 compared with the total in 1932. Coffee constitutes Brazil's main export to Canada. In 1933 the Dominion imported coffee direct from that country to the extent of 5,376,398 pounds valued at $445,415.

Exports to France

DURING the first six months, July to December, 1933, following the new trade treaty with France, the exports to that country amounted in value to $6,647,000 compared with $5,124,000 in the corresponding period of 1932.

Becoming Cocoanut-Minded

THE *Editor* found in some import statistics an item which seems to have a touch of human interest about it. It appears that Canadians are becoming " cocoanut-minded," for there has been a large increase of late in the importation of cocoanuts. Over eleven millions of them came in last year, or a little more than one cocoanut per capita. That was one million more than in 1932 and nearly five millions more than in 1931. We get all our cocoanuts with very few exceptions from British countries and the main supply comes from the island of Jamaica. Trinidad and British Guiana also send large quantities to Canada. About a million pounds of desiccated cocoanut comes into Canada from Ceylon but the quantity in 1933 decreased somewhat. Peanuts appear to be almost as popular as ever. The quantity imported last year was 27 million pounds compared with 22 millions in 1932 and almost 29 millions in 1931. Nearly all of our peanuts come from China, the balance from the Dutch East Indies.

DEMAND FOR CANADIAN FURS

Business for the Canadian fur trapper and fur farmer has improved substantially, if the latest export figures are taken as an indicator. Exports of undressed furs from April 1 to January 31, 1934, were valued at $10,496,000 as compared with $7,866,000 in the corresponding ten months of the preceding fiscal year.

The British Isles are Canada's best market for furs, with the United States coming second and France third. In January, 1933, Canada shipped 43,872 black and silver fox pelts valued at $1,852,948 to the British market. During the ten months under review Canada exported 182,637 fox pelts of all types to the value of nearly $5,500,000; a total of 165,881 mink skins valued at $1,570,718 and 1,764,322 muskrat skins with a value of $1,049,488. Other skins exported during the ten months included beaver, valued at $776,561; marten, $205,908; lynx, $180,501; fisher, $147,403; wolf, $132,379; seal, $17,505; and other undressed furs, $929,768.

Shipments of dressed furs to other countries from April, 1933, to January, 1934, inclusive, totalled $169,429, as compared with $38,901 in the corresponding period of the preceding fiscal year. Furs from Canada find a ready market abroad because of their high quality.

* * HERE AND THERE * *

Occasionally in dry official documents there is a touch of humour. An applicant for a civil service position in filling out his application form came to the question:—" Length of residence in Canada." His answer was " thirty by forty feet."

The Department receives frequently letters from residents of the United States commenting favourably on courtesies extended them by Customs officers when entering Canada. A recent letter of this kind alluded to an experience of two residents of California who entered Canada at Big Beaver, an outport of Moose Jaw. It read in part:—

> It was a rainy night and we got mired in the mud a few yards from the Customs office. Not only did the officer help us out of our difficulties, but extended us the protection of his home for the night, which meant so much to our wives as it was very cold and stormy. Travellers generally are prone to register complaints, while courtesies and gentlemanly conduct are not reported, so I am taking this opportunity to bring this incident to your attention.

Cut in the decaying stones in the little graveyard surrounding the old Anglican church of St. James, at St. Johns, Quebec, are several inscriptions referring to former Customs officers and a number of military units. The burying ground dated from 1817, and the military units referred to were connected probably with old Fort Lennox on The aux Nois, at the head of Lake Champlain.

Two stones are of special interest. They mark the graves of William Lindsay and William Macrae, Collectors of Customs at the port of St. Johns for a period of seventy years. The inscriptions read as follows:—

> Sacred to the memory of William Lindsay, late Collector of His Majesty's Customs, and lieutenant-colonel of militia, who departed this life on the 22nd day of January, 1822, aged 85 years. He held the above positions for many years and discharged these duties with honour to himself, to the satisfaction of government and the public.
>
> In Memoriam. William Macrae, born at Montreal, 20 January, 1785, died there 1st July, 1871, aged 86 years and 5 months. He was an officer of His Majesty's Customs for upwards of 61 years, during 48 of which he was Collector at the Port of St. Johns. Requiescat in pace.

Several old Customs tariffs, which the *Editor* has examined from time to time, have made provision for the entrance of crinolines, hoops and hoop-skirts. Looking with the delicate detachment of a mere man into this interesting subject of expanding feminine fashions the *Editor* finds that the hoop-skirt reached its greatest glory (and incidentally dimensions) between the years 1855 and 1866, when it sometimes measured from 12 to 15 feet in circumference. But such fashions were not new even then. At the time of Queen Elizabeth the fardingale was in fashion, when the upper part of the body was comfortably encased in a cuirass of whale-bone, which was united at the waist with the equally stiff fardingale of the same material descending to the feet in the form of a great drum. In 1711 that startling novelty the hoop petticoat came into vogue. It differed from the fardingale in being gathered at the waist. By 1744 hoops had grown so extravagant that a woman occupied the space of six men. At the beginning of the eighteenth century hoops came into fashion in the American colonies. At first they were frowned upon. One Solomon Stoddard of New England wrote to Judge Sewell mentioning " hooped petticoats " as trenching on morality, and in 1722 a colonial newspaper advertised a little book entitled *Hoop-Pettycoats Arraigned and Condemned by the Light of Nature and Laws of God.* It appears, however, that even the strict Puritan folk were soon inveigled, for in 1723 an account of a Puritan wedding mentions a hooped petticoat as one of the bride's valued gifts. A rich Boston merchant in 1728 condemned and returned a lot of petticoats, consigned to him from England, because they were too scanty for wear with the hoops then in vogue.

About the middle of the eighteenth century the colonies were importing quilted and hooped petticoats, long and short bone hoop coats, and hooping Holland, the latter evidently to make strong linen petticoats into which reeds or bones could be run. The size and spread of hoops at this date are shown by an advertisement in a newspaper of 1748 which reads " Fine Newest Fashion Hoop Petticoats from 3 yards to 5 yards made with fine Long Bone." The shapes of hoops varied with the dictates of fashion. Fly hoops and fan hoops were popular around 1755. These were preceded, however, by the bell hoops of pyramidal shape, very large at the base, and pocket hoops—great panier-shaped humps, one on each hip, perhaps the ugliest and most cumbersome fashion ever inflicted by man on his patient helpmate. Even the children were not immune but were decked out in hoops, as the newspaper advertisements of those days indicate.

MUCH ACTIVITY AT SAINT JOHN AND HALIFAX

Shipping season during past winter a busy one

THE winter season at Saint John and Halifax, Canada's two large Atlantic ports, has been one of much activity. The following article was prepared from information furnished by the Collectors at the two ports.

BUSY AT HALIFAX

During the first eleven months of 1933-34, Customs-Excise revenue at the port of Halifax amounted to $3,423,449, an increase of $1,156,423 compared with receipts for the entire twelve months period of 1932-33, when revenue totalled $2,267,026. The most notable increase occurred in Excise tax receipts which amounted to $2,237,468 in the eleven months period, as compared with $862,274 in the previous fiscal year, an increase of $1,375,-194. Revenue from other sources was as follows:—pilotage $80,261, steamship inspection fees $9,638, sick mariners' dues $31,824, signal station dues $984, fumigation of vessels $3,073.

Vessels reported inwards during the winter season, November 1 to February 28, totalled 756, outwards 760; total registered tonnage 3,611,245 tons.

Increased Exports

Exports increased to a marked extent in the past winter season. The cargoes consisted principally of cereals, copper, silver, apples, canned goods, meats, live stock and rubber goods.

Vessels reported inwards and outwards during the calendar year 1933 numbered 5,893, registered tonnage 8,639,474 tons, gross tonnage 14,512,856 tons. In the previous calendar year 5,839 ships reported inwards and outwards, registered tonnage 8,380,806 tons, gross tonnage 14,353,207 tons.

In the month of January, 1934, a total of 459 vessels, net registered tonnage 952,967 tons, entered and cleared the port of Halifax. This compares with 432 vessels, with a net registered tonnage of 915,105 tons, entered and cleared in January, 1933. Vessels engaged in the trans-oceanic service entered and cleared in January, 1934, numbered 218 and in the coastwise trade 241, as against 175 in the trans-oceanic service and 257 in the coastwise trade in January, 1933. Further comparative figures for the respective months were:—cargo tonnage handled inwards and outwards 171,148 tons (118,220 tons); passengers landed and embarked 2,216 (2,113), mail handled 16,731 bags (22,959 bags).

Year's Shipping Activities

Shipping activities at the port of Halifax in the calendar year 1933, classified according to chief trade routes and showing the number of vessels and cargo tonnage, were as follows:—trans-North Atlantic, inwards 192 vessels, 129,448 tons, outwards 292 vessels, 315,576 tons; Newfoundland and St. Pierre, inwards 133 vessels, 14.789 tons, outwards 154 vessels, 43,822 tons; West Indies and Cuba, inwards 111 vessels, 49,094 tons, outwards 147 vessels, 85,514 tons; Canadian Atlantic coastwise, inwards 1,101 vessels, 99,497 tons, outwards 898 vessels, 115,651 tons; St. Lawrence River and Great Lakes, inwards 80 vessels, 85,677 tons outwards 60 vessels, 93,970 tons; United States Atlantic coastwise, inwards 81 vessels, 43,137 tons, outwards 91 vessels, 35,950 tons; South America, inwards 28 vessels, 477,826 tons, outwards 1 vessel, 1,207 tons; Africa, inwards 2 vessels, 6.257 tons, outwards nil; Asiatic, inwards 47 vessels, 48,483 tons, outwards 4 vessels, 125 tons; Mediterranean, inwards 1 vessel, 2,800 tons, outwards nil; south Pacific ocean, inwards 11 vessels, 12,405 tons, outwards 9 vessels, 26,960 tons; Canadian west coast, inwards 1 vessel, 750 tons, outwards nil; all others, inwards 718 vessels, 22,465 tons, outwards 59 vessels, 39,625 tons.

Trans-Atlantic steamers berthed at a Halifax pier.

Large Export Movement

A notable feature of shipping activities at Halifax in February last was the amount of cargo handled, which was the second largest amount on record, being exceeded only in December, 1933, when cargo tonnage totalled 214,444 tons. While inward tonnage handled in January and February was fairly constant, substantial increases were shown in the outward or export movement.

Comparative figures for the months of February, 1934, and February, 1933, were as follows:—vessels entered and cleared 345 (359), net registered tonnage 935,494 tons (1,001,434 tons); vessels engaged in the trans-oceanic service, entered and cleared, 197 (187), vessels engaged in the coastwise trade, entered and cleared, 148 (172), cargo tonnage handled, inward and outward, 210,255 tons (162,816 tons); passengers landed and embarked 2,037 (2,401); mail handled 17,272 bags (18,039 bags).

ACTIVE SEASON AT SAINT JOHN

Customs and Excise revenue collected in the eleven months period April 1, 1933, to February 28, 1934, at the port of Saint John, N.B., totalled $1,701,431. This amount was made up as follows:—import duty $1,005,662, sales tax on imports $138,285, Excise tax on imports $220,327, Excise tax $297,981, Excise duty $35,649, sundry collections $3,527.

The heaviest collections for any one month were taken in February when receipts totalled $220,820, an increase of $70,518 over receipts in the previous month.

Shipping Activities

During the past winter season shipping activities at the port have been exceptionally good, and before the last of April it is expected that imports and exports will reach their peak. Many lumber boats have sailed out of the port this past season and more domestic lumber has been shipped than for many years to all parts of the world. From December 1, 1933, to February 28, 1934, vessels reported inwards and outwards totalled 895, made up as follows:—Inwards foreign, 176, outwards foreign, 170; inwards coastwise, 246, outwards coastwise, 303.

New docks were opened consisting of three piers; docks A and B, which have been taken over by the Canadian Pacific Railway Company for their *Beaver* class cargo steamers and for their *Mont.* and *Duchess* class passenger steamers, and dock C or the Quay Wall pier which is the largest of the three and can accommodate two steamers.

Principal Imports and Exports

Exports of Canadian produce consisted principally of the following:—wheat, flour, apples, meats, breakfast foods, lumber, automobiles, newsprint paper, wood pulp, cattle, lard, turnips, potatoes, fish, wall board, brushes and brooms, nails, tobacco and pickles. Most of the automobiles went to the East Indian and African markets; the turnips are shipped twice weekly to the United States by the steamship *Evangeline,* as many as twenty carloads having been shipped at one time. These turnips come from Prince Edward Island.

According to manifest records, inward cargoes coming from all parts of the world consisted principally of the following:—Great Britain—celluloid goods, fishing nets, wrapping paper, coal, fire brick, liquor (mostly

A view of the harbour at Saint John, with the Customs House and sugar refinery in the distance.

whiskey), thread, machinery of all kinds, hosiery, fabrics of all kinds, cotton yarns, rope, steel plate, clay pipes, china tableware, earthenware of all kinds, and confectionery: Italy—olive oil, preserved cherries, cream of tartar crystals, lemons, glassware, marble and chalk products; Germany and Czecho Slovakia—fertilizer, hops, wrapping paper, toys, enamelled hollow-ware, earthenware, glassware and cotton and woollen goods; France and Belgium—liquors, cream of tartar crystals, wines, olive oil, nuts, soap and window glass; Norway and Sweden—granite, cream separators, wrapping paper and sardines; British India and Ceylon via direct S.S. service to Saint John—Hessian, bagging, spices, tea and cocoanut oil; Palestine—oranges; Spain—olive oil, liquors and oranges and lemons; Bermuda, Jamaica, British West Indies and Demerara, British Guiana, via direct fortnightly service to Saint John—grape fruit, oranges, all kinds of fresh vegetables, molasses, cocoa and coffee beans, cocoanuts, raw sugar, nutmegs, lime juice and bananas.

NOTES OF THE EXCISE DIVISION

SUBJECT TO SALES TAX

Collectors were advised by official circular dated March 14, 1934, signed by Mr. D. Sim, Commissioner of Excise, that effective February 1, 1934, the Department will hold that fire clay manufactured or produced in Canada or imported, is subject to sales tax.

INSTRUCTIONS TO COLLECTORS

The following memorandum dated March 5, 1934, signed by Mr. D. Sim, Commissioner of Excise, superseding memorandum of August 4, 1933, sets forth these instructions regarding use of specially denatured alcohol, Grade No. 1-P. S., in bonded perfume factories.

Collectors will please bring these instructions to the attention of officers in charge of bonded perfume factories, effective on and after April 1st, 1934.

(1) Specially Denatured Alcohol, Grade No. 1 P. S., hereinafter referred to as SDAG No. 1-P. S., may be purchased under permit from any distiller by any licensed bonded perfume manufacturer.

(2) It will be removed from the distillery in bond under the same conditions as nonpotable alcohol, and on receipt at the bonded factory, is to be placed in the Duty Paid Storage Room under Crown lock.

(3) Upon receipt of this spirit, the licensed manufacturer will account for same in the regular stock books, now in use at a bonded perfume factory, i.e., T.257B, Stock Book No. 1, and T.256b, Daily Record, with suitable changes being made, as required in column headings.

These books will be regularly balanced at the end of each calendar month. Return K.61 will be made and forwarded to the Department as is the present custom, for use of nonpotable spirits.

Stock will be taken on the 1st of April of each year and stock sheet made by the officer in charge. The usual adjustment of discrepancies will be made by the Department.

(4) This alcohol is not to be used in any way or in combination with spirits in bond or duty paid in the factory. The sole purpose in allowing it to be brought into a bonded factory is that its use may be efficiently supervised.

(5) SDAG No. 1-P. S. may only be used by the permit holder in his bonded factory, under supervision of the officer, and only for bona fide perfumes and perfumed spirit preparations. Except as stated herein, the same general conditions shall apply to its use, as in the case of spirits in bond.

(6) No duty is to be collected on this alcohol.

No costs need be furnished.

As this alcohol is already denatured, the addition of any of the Special denaturants prescribed in Section 9 of the Bonded Perfume Factory regulations is not required.

The Collector will keep account of receipt of this Specially Denatured Alcohol in his office record.

(7) Form E.139 shall be filled out by the officer for each preparation made, showing name of preparation, date, serial number,

name and amount of each ingredient used in addition to the alcohol. The usual conditions as to essential oils are to be observed.

(8) Officers will refuse to permit the manufacture, with SDAG No. 1-P. S., of any preparation which is not a perfume or perfumed spirit preparation, and particularly pharmaceutical preparations, liniments and rubbing preparations, liquid dentrifices and mouth washes, and internal remedies.

(9) If the Duty Paid Storage Room of the factory is not large enough, it may be increased in size, but the alteration shall be covered by supplementary plans and papers. It will not be permitted to store SDAG No. 1-P. S., in the same warehouse with spirits in bond.

(10) Supervision fees for this class of manufacture will be chargeable, and may be merged in one amount with the ordinary supervision of the factory.

* * NEWS AND COMMENT * *

St. Stephen, N.B.: The busy port of St. Stephen, New Brunswick, on the St. Croix River, directly across from the city of Calais, Maine, is the Maritimes' principal point of entry and departure for automobile tourist travel. It is the only immediate gateway into New Brunswick serving a well-populated countryside across the border, including the city of Eastport, Maine, thirty miles away. The bridge spanning the St. Croix is only 100 yards long and a large volume of local traffic is constantly crossing. Included in this type of traffic, entering for periods of from ten minutes up to an hour or so, a total of 274,226 foreign automobiles were reported inwards in the past calendar year. In addition to these 1,270 cars were entered for periods up to 24 hours, as bona fide tourists; 12,480 cars were entered under 60-day touring permits, 16 cars under 6-month touring permits and 232 under Travellers' Vehicle permits. Canadian cars reported outwards for touring purposes numbered 2,758.

Vancouver, B.C.: Taking exports as a whole, the outward cargo movement from the port in February, 1934, was much larger than in the same month last year. Nearly all commodities with the exception of grain, flour and apples moved in larger numbers in February.

Lumber exports were 18,599,102 feet against 12,683,765 feet a year ago, while logs aggregated 21,323,668 feet against 7,209,983 feet and piles were up to 180,529 compared with 973 feet a year ago.

Other exports in February, 1934, and for February, 1933, were: doors, 15,200 and 604; shingles, 96,966 and 80,589 bundles; canned salmon, 64,643 and 33,180 cases; salt herring, 2,705 and 1,163 tons; concentrates 3,285 tons and nil; scrap metal, 5,879 and 126 tons; pulp and paper, 5,894 and 1,968 tons; lead and zinc, 2,191 and 2,151 tons; grain, 5,546,269 and 10,089,412 bushels; flour, 77,125 and 122,577 barrels; canned milk, 4,373 and 6,159 cases; apples, 1,830 and 11,173 boxes.

The Vancouver Customs and Excise staff held their fifteenth annual dance recently. The committee in charge of the successful event was headed by A. E. Frisby as Chairman and Donald West as Secretary-Treasurer.

Digby, N.S.: The largest shipment of lumber in the history of this port, 2,000,000 feet, left here recently for the British Isles. The lumber was cut in Nova Scotia woods during the past winter.

Toronto: Business transacted at both the Customs express branch and the Customs postal branch, Toronto, in February last, increased substantially at all points as compared with February, 1933, as the following figures covering the respective months show:—express, duty $186,585 ($145,654), packages received 13,305 (11,039), entries 2,675 (2,150); postal, duty $63,266 ($49,918), packages received 26,370 (22,980), packages delivered 23,697 (20,613), entries 2,202 (1,960).

Aeroplanes reported inwards at the Leaside Customs Air Harbour in February numbered 2, outwards 3; passengers inwards 2, outwards 4.

Montreal: Comparative figures covering international air traffic through the Customs Air Harbour at St. Hubert, Quebec, for the months of February, 1934, and February, 1933, were as follows:—

Aeroplanes inwards 24 (27), outwards 25 (26); passengers inwards 18 (28), outwards 43 (38); baggage examined inwards 20 pieces (30 pieces), outwards 51 pieces (41 pieces); bags of mail inwards 319, weight 5,502 pounds (329, weight 5,198 pounds), outwards 176, weight 2,486 pounds (156, weight 2,501 pounds); express parcels inwards 215 (189), outwards 10 (nil); value of aeroplane parts imported $605 ($23).

Three trips inwards and one outwards were cancelled during the month on account of unfavourable weather.

The following comparative statements of business transacted at the Customs express and postal branches, Montreal, in February, 1934 and 1933, show increases at all points: —express, collections $165,944 ($124,485), packages delivered 8,883 (6,755), entries 2,061 (1,766); postal, collections $59,848 ($52,344).

QUESTION BOX AND LETTER BAG

These questions were asked in the last number:—

(1) What is the Customs procedure when a circus or carnival enters Canada?

(2) Is there a memorandum containing instructions respecting officers disclosing information received from official sources?

(3) A power of attorney (form E4 or E4½) is signed by a firm, with corporate seal affixed, in the United States. Must this signature be witnessed by a Notary Public in that country before presentation to Customs in Canada?

The answers are:—

(1) Circular 537-C reads as follows:—

A Collector of Customs and Excise, upon being advised that a circus, show or menagerie (not including vaudeville or theatrical shows) is about to enter Canada at a port or outport under his survey, is required to immediately notify the Chief Inspector of Customs and Excise, Ottawa, giving information as to the nature or size of the show or circus.

While an officer may be detailed to meet the circus, show or menagerie at the port or outport through which it enters Canada, it is not necessary that such officer should proceed into foreign territory for this purpose.

Upon receipt of instructions from the Chief Inspector, the Collector will immediately assign to duty the number of competent officers specified by the Chief Inspector, and such officers will be required to make a thorough and proper check of all the goods brought into Canada by the circus, show or menagerie at the time they are unloaded from the cars in which they are contained. The contents of all vehicles used in connection with such outfits shall be examined and checked; proper entry is to be at once passed and the duty lawfully payable is to be paid before delivery of the goods is made to the owners or consignees.

(2) See Memorandum No. 1062-B, 690 and 690 supplement No. 1.

(3) Powers of Attorney (Forms E. 4 and E. 4½) are required to be witnessed, but not necessarily by a Notary Public.

These questions will be dealt with in the next number:—

(1) A shipment arrives at a frontier port and is to be forwarded by truck, accompanied by a customs officer, to an inland port for entry. What form or manifest should be made out to go with the shipment?

(2) What memoranda or circulars give the uses of manifest form A. 8 (highway-report inwards) and form B. 12 (in transitu entry)?

(3) The compulsory retiring age for civil servants being set at sixty-five years, may a civil servant voluntarily retire at sixty on superannuation, if he has over ten years service to his credit, or is he obliged to continue to the age of sixty-five years if he is medically fit?

Finds It Helpful

W. J. C. Wright, of the Walkerville staff, writes:—

May I express my apreciation of the fine magazine you are publishing. Through it we all get to know one another a little more intimately, and we also learn something of each other's work and interests. I have found much inspiration and help from its pages. The REVIEW can be read in a comparatively short time, yet it contains so much of real value. It puts legal phrases into more understandable language, and provides the proper interpretation to so many knotty problems.

REGARDING LIST OF PORTS

An officer of the Windsor, Ontario, staff writes:—

On and preceding April, 1926, the Department of National Revenue issued a "List of Ports" book, showing ports, outports, preventive and collecting stations and licensed airports, which proved valuable to officers at manifesting stations. For some reason the issue of this book was suspended just at the time when many small ports and outports, etc., were being closed, thus leaving no authentic list for the guidance of officers in manifesting.

Might I suggest that further consideration be given by the Department to the re-issuing of an up-to-date "List of Ports, etc.," similar to the 1926 issue, with one addition, i.e., Inspection district number shown beside each port or outport. In this event the third line on page 27 of the last book issued would read "4-C Abercorn W. P. Outport under Sutton Q." This addition would assist materially in mailing A-40 Report to the various district inspectors.

Editor's Note: This matter is being referred to the proper Departmental officer for his consideration.

JUST AMONG OURSELVES

MARCH - APRIL

ADDITIONS

BRITISH COLUMBIA

GRAND FORKS (Midway): D. L. Young, Sub-Collector of Customs and Excise (L.S.)

NEW WESTMINSTER (Pacific Highway): T. H. Ryan, Customs Excise Examiner.

ADMINISTRATIVE

Miss G. M. Shepherd, Stenographer, Grade 2.

AUDIT

G. F. Gray, Excise Tax Auditor.

DEDUCTIONS

NOVA SCOTIA

CANSO (Port Felix): Mrs. Charlotte Smith, Customs Excise Enforcement Officer (deceased).

NEW BRUNSWICK

WOODSTOCK (Centreville): F. K. P. McKenzie, Sub-Collector of Customs and Excise, L.S. (deceased).

QUEBEC

MONTREAL: F. T. Curley, Customs Appraiser (superannuated).

ONTARIO

NIAGARA FALLS: A. C. Milne, Senior Customs Excise Examiner (superannuated).

OTTAWA: W. J. Fraser, Computing Clerk (superannuated).

SAULT STE. MARIE: J. G. Carter, Customs Excise Examiner (retired).

TORONTO: F. J. Colwell, Customs Appraiser (superannuated).

WINDSOR: A. J. Walker, Customs Appraiser (Div.) (deceased).

AUDIT

W. S. Campbell, Excise Tax Auditor (deceased).

W. C. Greene, Excise Tax Auditor (resigned).

TRANSFERS

J. W. R. Gresham, Customs Excise Clerk, Okotoks, B.C. to Sub-Collector of Customs and Excise, Grade 1, Whisky Gap, Alta.

R. T. Boult, Excise Tax Auditor to Accountant Examiner, Department of Finance.

DISMISSALS

WINDSOR, ONT.: E. L. Wendover, Customs Excise Cashier (for misappropriation of Crown Funds).

CANADA'S IMPORTS AND EXPORTS

Canada's total imports from all countries in 1933 totalled $401,254,311, compared with $452,614,257, during the same period in 1932, the decrease amounting to $51,359,946 or 11·3 per cent; whereas the Dominion's total imports from Empire countries were valued at $132,766,413 in 1933, and in 1932 at $128,057,615, the increase amounting to $4,708,798 or 3·7 per cent (imports from the United Kingdom increased from $93,508,143 to $97,960,008 or 4·8 per cent); while total imports from foreign countries in 1933 amounted to $268,487,898, and in 1932 to $324,556,642, the decrease amounting to $56,068,744 or 17·3 per cent (imports from the United States decreased from $263.549.346 to $217.292.236 or 17·6 per cent). In 1932 Empire countries supplied Canada with 28·3 per cent of her total imports, and foreign countries with 71·7 per cent, but in 1933 Empire countries supplied 33·1 per cent, and foreign countries 66·9 per cent.

The Dominion's domestic exports to all countries in 1933 were valued at $531,474,179, and in 1932 at $493.808.841, the increase amounting to $37,665,338 or 7·6 per cent; whereas the domestic exports to Empire countries in 1933 amounted to $254,899,205, and in 1932 to $217,156,953, the increase amounting to $37.742.252 or 17·4 per cent (domestic exports to the United Kingdom increased from $178.171.680 to $210.414.331 or 18·1 per cent); while the domestic exports to foreign countries in 1933 totalled $276,574,974, and in 1932, $276,651,888, the decrease amounting to $76,914 or 0·03 per cent (domestic exports to the United States increased from $162,630,779 to $170.534,209 or 4·9 per cent). In 1932 Empire countries took 44 per cent of Canada's total domestic exports, and foreign countries 56 per cent; but in 1933 Empire countries took 48 per cent, and foreign countries 52 per cent.

Exports to Empire Countries

Exports to British Empire countries during the first eleven months of the fiscal year 1933-34 amounted in value to $248,668,000 compared with $204,784,000 in the corresponding period of the previous year, an increase of $43,884,000 or 21 per cent. The increase in exports to the United Kingdom was 20 per cent, to Australia 54 per cent, to British South Africa 61 per cent and to British India 44 per cent.

There were 24 countries to which increased exports went: United Kingdom $204,747,000 ($170,195,000), Irish Free State $3,302,000 ($2,107,000), Aden $33,000 ($18,000), British East Africa $497,000 ($393,000), British South Africa $6,149,000 ($3.761,000), Gold Coast $171,000 ($158,000), Nigeria $86,000 ($47,000), British India $3,307,000 ($2,281,000), Ceylon $89,000 ($59,000), Straits Settlements $561,000 ($341,000), British Guiana $711,000 ($692,000), British Sudan $52,300 ($300), Jamaica $2,330,000 ($2,163,000, Trinidad and Tobago $1,775,000 ($1,579,000), Gibraltar $9,600 ($9,400), Hong Kong $1,107,000 ($991,000), Malta $181,000 ($89,000), Newfoundland $5,680,000 ($5,206,000), Australia $10,240,000 ($6,626,000), Fiji $150,000 ($80,000), New Zealand $3,546,000 ($3,323,000), Smaller Oceania $9,000 ($7,000), Palestine $93,000 ($32,000), Southern Rhodesia $345,000 (Last year's exports included under British South Africa).

EXPORT CLEARANCES OF WHEAT

Export clearances of wheat during the week ending March 23, 1934, amounted to 1,837,619 bushels, compared with 1,866,143 in the previous week and 2,694,380 in the same week last year. Clearances by ports were as follows, the figures in brackets being those of the corresponding week last year: United States ports 714.000 (74,000), Vancouver-New Westminster 712,455 (2,370,553), Halifax 215,300 (105,421), Saint John 195,864 (144,053), Montreal nil (353), Total 1,837,619 (2,694,380). Clearances during the thirty-four weeks of the present crop year were: Vancouver-New Westminster 34,366,055 (72,822,435), Montreal 31,928,154 (45,167,766), United States ports 18,473,000 (19,202,000), Quebec 8,491,665 (1,217,904), Sorel 5,287,684 (11,073,265), Saint John 4,477,998 (6,335,371), Churchill 2,707,891 (2,736.030), Halifax 1,422,425 (1,080,552), Victoria nil (1,166,721), Prince Rupert nil (677,813), Total 107,154,872 (161,479,857).

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH 1933 AND 1934

—	March, 1933		March, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	36,578,834	....	57,620,228
Total Exports (Foreign Produce)..........	....	582,214	....	726,217
Principal Items of Exports—				
Wheat........................Bush.	14,815,705	7,540,328	10,103,240	6,945,136
Wheat flour.................. Brls.	490,270	1,457,947	493,327	1,700,063
Fish......................... Cwt.	206,623	1,342,586	239,075	1,784,151
Furs........................ $	....	1,174,007	....	1,620,585
Meats....................... Cwt.	70,494	644,117	180,824	3,039,471
Cheese...................... Cwt.	4,529	57,281	4,474	67,675
Planks and boards............M. ft.	60,460	919,551	131,349	2,437,324
Wood pulp.................. Cwt.	890,525	1,812,637	1,250,735	2,636,198
Newsprint.................. Cwt.	2,760,105	5,403,954	4,788,853	8,095,031
Automobiles and parts......... $	....	823,842	....	2,193,510
Copper, partially manufactured Cwt.	210,762	1,076,997	296,733	2,282,690
Nickel, unmanufactured....... Cwt.	50,726	1,125,876	134,819	3,663,649
Imports entered for consumption—Free goods............................	....	10,078,500	....	18,942,578
Imports entered for consumption—Dutiable goods............................	....	22,857,123	....	28,578,580
Total imports entered for consumption....	....	32,935,623	....	47,521,158

Note.—These figures are subject to revision.

The
National Revenue Review

In this issue

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May 1934

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
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The National Revenue Review

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J. Sydney Roe, Editor

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Courteous and Expeditious Service Essential

NOW that Winter has declined somewhat reluctantly, to linger longer in the lap of Spring, the tourist season will soon be upon us. More and more Canada is attracting these welcome visitors, and the Department of National Revenue has in the past and will continue to foster travel in the Dominion by residents of other lands. Simplified Customs procedure at ports and outports of entry has made as pleasant as possible the path of the tourist arriving by automobile, train, sea or air, and while the revenue must necessarily be properly protected, officers of the Department can do much by courteous and expeditious service to speed these neighbourly visitors on their friendly way. In other seasons the spirit of courteous co-operation by all officers concerned has been notable, and the Department is assured that this high standard will be maintained.

Collecting Arrears of Excise Taxes

HERE is an example of the value of personal contacts. Arrears in the payment of Excise taxes at Montreal took a sharp downward curve resulting from a new policy approved by the Minister, Hon. R. C. Matthews, and put into effect by Mr. David Sim, Commissioner of Excise, and William B. Stuart, Superintendent of Excise Collections.

Customs and Excise officers at Montreal who had spare time during the closed season of navigation were detailed for outstanding Excise tax collection work. During February and March, 1934, a total of $144,883 of overdue taxes was collected by these officers. To facilitate collection the city was divided into eight districts and a collector was assigned to each. In all 2,835 calls were made on people owing Excise taxes, and 1,291 of these were effective. Collectors before starting the rounds each morning, were supplied with lists of defaulters in their districts, and new names were added to the lists every day from headquarters. At times several calls were necessary to effect results.

Under the management of Arthur Laing, Collector of Customs and Excise at Montreal, the campaign became increasingly effective and the percentage of successful collection calls increased.

The Commissioner of Excise feels that the result of this effort reflects great credit on the Collector and officers engaged in outside collection work in the port of Montreal, resulting as it did in a substantial reduction in the port arrears at the end of the quarter.

The Great and the Small

A bank draft for $5,400, issued at Montreal, was received on April 18 by Hon. R. C. Matthews, Minister of National Revenue, as " Conscience Money." This is among the largest single amounts of conscience money of which the Department has record. The money was deposited by the Minister to the credit of the Receiver General. Someone's conscience was stirred slightly recently at Windsor, Ontario, and as a result the Collector of Customs and Excise there received an envelope bearing the Ottawa postmark, in which was enclosed a one-cent stamp and a slip of paper marked " Conscience Money." It is the first time that the receipt of one cent for this purpose has been noted by the Department. During the past fiscal year the Collector at Windsor received thirteen other contributions of conscience money, ranging in amount from 25 cents to $31.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Romantic Confessions, published monthly by Fawcett Publications Inc., Louisville, Kentucky, U.S.A.

Anecdota Americana (500 jokes for the smoker and those too timid to enter one), a book published by William Faro Inc., New York, U.S.A.

Indecent, a book by Jack Woodford, published by William Godwin Inc., New York, U.S.A.

The Militant, a weekly newspaper published by The Communist League of America, 126 East 16th Street, New York, U.S.A.

Decrease in International Air Travel

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, in the past fiscal year decreased at nearly all points as compared with the previous fiscal year, according to figures furnished the REVIEW by Paul E. Jensen, Customs-Excise Examiner, who is the officer in charge. Comparative totals for the respective periods were as follows:—

Aeroplanes inwards 493 (557), outwards 483 (541); passengers inwards 619 (801), outwards 887 (1,049); baggage inwards 733 pieces (973 pieces), outwards 1,145 pieces (1,318 pieces); bags of mail inwards 3,989, weight 61,828 pounds (4,756, weight 68,620 pounds), outwards 2,631, weight 59,148 pounds (2,843, weight 54,333 pounds); express parcels inwards 1,774 (1,691), outwards 35 (13); touring permits issued for United States aeroplanes 24 (34); value of aeroplane parts imported $2,785 ($39,345).

During August, the busiest month of the year, 90 aeroplanes carrying a total of 138 passengers were reported inwards and 86 aeroplanes carrying 165 passengers were reported outwards. In July, the second busiest month, 65 aeroplanes carrying 108 passengers were entered, and 63 aeroplanes carrying 138 passengers were cleared.

Comparative figures covering the international air traffic for the months of March, 1934, and March, 1933, were as follows:—

Aeroplanes inwards 35 (28), outwards 35 (27); passengers inwards 29 (29), outwards 41 (42); baggage examined inwards 50 pieces (34 pieces), outwards 51 pieces (51 pieces); bags of mail inwards 342, weight 6,233 pounds (281, weight 4,066 pounds), outwards 186, weight 2,826 pounds (164, weight 2,403 pounds); express parcels inwards 199 (140), outwards nil; value of aeroplane parts imported $16 ($718).

The Central Vermont Airways Inc. started aeroplane service between St. Hubert and Boston in March last. Owing to weather conditions 6 trips were cancelled at the air harbour during the month.

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the undermentioned points during the summer season 1934:—

In Ontario: Algonquin Park, baggage examined at Toronto or Bracebridge; Bala, July 1 to August 15; Centre Island, about June 1 to October 31; Gunflint, about June 1 to September 30; Huntsville, June 1 to September 30; Ivy Lea, May 1 to October 31; Lansdowne, Government Dock, May 1 to September 30; Lansdowne, King's Dock, May 1 to September 30; Lac la Croix, about June 1 to September 30; Lake Joseph, June 15 to September 5; Muskoka Wharf, during season of navigation; Point au Baril, June 15 to September 30; Timagami, baggage examined at North Bay, Ont.; Summerville (port of Rochester, N.Y.), June 8 to September 15.

In Alberta: Jasper Park, May 21 to September 30; Lake Louise, June 22 to September 30.

Instructions Issued

THE attention of Customs and Excise officers is drawn to an official memorandum dated April 5, 1934, signed by H. D. Scully, Commissioner of Customs, relating to enforcement of the Customs Act by the Royal Canadian Mounted Police. It reads:—

It is evident from information reaching the Department that there is misapprehension on the part of a number of Customs-Excise officers as to what they should do when they receive information about smuggled goods or indicating intention to smuggle. In such cases the information is to be given to the nearest division or detachment of the Royal Canadian Mounted Police for action. If for any reason it should not be possible to communicate promptly with the Royal Canadian Mounted Police and immediate action is necessary the officer concerned should forthwith take the necessary steps, and, if further action be required, refer the matter to the Royal Canadian Mounted Police with full information and all necessary documents.

Customs-Excise officers are given certain powers under the Customs Act, and these powers may be exercised by them when occasion arises, but it is not desired that they should undertake searches or investigations which should be performed by officers of the Royal Canadian Mounted Police. The Department expects that all members of the Customs Division will give the fullest possible co-operation and assistance to the Royal Canadian Mounted Police to whom the duties and responsibilities of the former Preventive Service with regard to smuggling have been transferred, and port facilities for the storage of seized goods are to be placed at their disposal. If a Customs-Excise officer assists the Royal Canadian Mounted Police in making a seizure, he will be named as Assisting Seizing Officer.

Questions of undervaluation will be dealt with by the Department, and all such should be reported through the usual channel.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections during the months of March, 1933, and March, 1934:—

March. 1934, spirits potable, $481,786; March, 1933, $422,106. March, 1934, spirits, non potable, $72,543; March, 1933, $69,311. March, 1934, malt, $237.675; March, 1933, $236,959. March, 1934, cigars, $19,739; March. 1933, $19,047. March, 1934, cigarettes, $1,298,090; March, 1933, $1,220,967. March, 1934, manufactured tobacco, $382,384; March, 1933, $394,246. March, 1934, foreign raw leaf tobacco, $289,259; March, 1933. $342.700. March. 1934, beer, $14,672; March, 1933, $12.448. March, 1934, licences, $14,574; March, 1933, $5.078. March. 1934, validation fee, $36,902. March, 1931, total, $2,847,629; March, 1933, $2,722,867.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1933, and March, 1934:—

March. 1934, tobacco, cut, 1,529.343 pounds; March, 1933, 1,537,535 pounds. March, 1934, tobacco, plug, 326.628 pounds; March, 1933, 374,473 pounds. March, 1934, cigarettes, number 325,049,510; March, 1933, 305.123,090. March, 1934, cigars. number 6,711,960; March, 1933, 6,407,352. March, 1934, snuff, 56,870 pounds; March, 1933, 59,377 pounds. March, 1934, foreign raw leaf tobacco, 716,938 pounds; March, 1933, 852,367 pounds.

When We Were Very Young

WHEN was the first import duty levied in Canada, and who was the first civil servant? The *Editor* was asked these questions recently, and this is the result of his digging efforts.

The first Government in Canada was ordained by Louis XIV of France on March 27th, 1647, and consisted of the Governor, the Superior of the Jesuits and the Commandant or local Governor of Montreal. This was called the Council of Quebec, was to meet at Quebec, and appoint a secretary to take charge of all papers, records and public documents. The secretary apparently was the first Canadian Civil Servant. As there is no record of a Civil Service Commission existing in those far off days, it is not known definitely if this gentleman had to pass a competitive examination, or if he was chosen from the locality in which the vacancy arose.

The expenses of this Council were paid out of the profits of the fur trade, this profit being the price paid for the furs at the company's official stores and the price obtained for the furs in France.

The next year, 1648, the Colonists petitioned Louis XIV that they be represented on the Council. The request was granted and the Council was made to consist of the Governor, the Superior of the Jesuits, the previous Governor, and two representatives of the people (three, if the previous Governor was not available), making five, three to be a quorum.

The Council ordered on December 16th, 1663, that merchants selling goods imported from France were permitted to charge 65 per cent advance over the selling price of the goods in France and out of this were to pay a revenue tax of 10 per cent on imports. This apparently was the first form of an import duty used in Canada.

At this period, the importation was prohibited, even from France, of hats, caps, coats, stockings or shirts.

There was also an export tax of 25 per cent on beaver skins, 10 per cent on moose skins and the whole products of the trading post of Tadoussac. This export tax was " farmed out " to individuals or companies who collected the revenue and paid a fixed sum to the Council.

At this time industry and trade consisted of three main branches; merchants importing goods from France and selling them to the colonists, settlers' trade with the merchants in natural products, and the trade with the Indians.

Upward Swing in Canada's Trade

THE upward turn in Canada's total trade which began in May, 1933, continued during each month from June, 1933, to the end of March, 1934. The Dominion's total trade for the period April-March 1933-34, amounted to $1,019,455,000, compared with $887,097,000 for a similar period in 1932-33, representing an increase, 1933-34 compared with 1932-33 of $132,358,000 or 14·9 per cent. For the month of April, 1933, the decrease amounted to 28·7 p.c.; in May to 7·7 p.c.; in June to only 2·7 p.c.; in July, however, Canada's total trade compared with similar month in 1932 shows an increase of 11·2 p.c.; in August 7·0 p.c.; in September 25·7 p.c.; in October 8·3 p.c.; in November 24·0 p.c.; in December 20·7 p.c.; in January, 1934, 40·9 p.c.; in February 43 p.c.; and in March, 1934, compared with March, 1933, an increase of 51·0 p.c.

For the period April-March, 1933-34, Canada's total imports amounted to $433,776,000, compared with $406,383,000 for the same period in 1932-33, indicating an increase, 1933-34 of $27,393,000 or 6·7 p.c. From April to June, 1933, the decrease in Canada's imports varied from 17·5 to 31·3 p.c.; in July, 1933, however, compared with July of the previous year, the decrease was only 0·04 p.c., but the imports for August show an increase of 6·1 p.c.; in September, an increase of 12·2 p.c.; in October 10·7 p.c.; in November 15·7; in December 22·1; in January, 1934, 32·5; February 42·9; and for March, 1934, compared with March, 1933, the increase was 44·1 p.c.

Canada's total domestic exports for the period April-March, 1933-34, amounted to $579,368,000 compared with $473,801,000 for the same period in 1932-33, representing an increase, 1933-34 compared with 1932-33 of $105,567,000 or 22·3 p.c. For the month of April, 1933, compared with 1932 the decrease amounted to 25·7 p.c.; in May, 1933, however, compared with May, 1932, the increase was 12·6; in June 12·5; in July 21·3; in August 8·3; in September 37·0; in October 6·8; in November 31·4; in December 19·5; in January, 1934, 47·8; in February 43·4; and in March, 1934, compared with March, 1933, the increase amounted to 57·6 p.c.

Favourable Trade Balance

CANADA'S visible trade balance for the year ended March 31, 1934, was favourable to the extent of $151,903,000, compared with a favourable balance for the fiscal year 1932-33 of $74,331,000. The improvement, therefore, in Canada's favourable trade balance for the fiscal year 1933-34 compared with the fiscal year 1932-33 was $77,572,000.

Export of Farm Implements to South Africa

THE exports of farm implements and machinery in February, 1934, amounted in value to $160,543 compared with $69,308 a year ago. The largest purchaser was British South Africa with $61,361. The United States followed with $29,905 and the United Kingdom with $26,959. The articles sent to South Africa were of a wide variety, including mowing machines, cultivators, harrows and ploughs.

Export of Wheat and Flour in 1933-34

THE volume of the wheat export during the fiscal year 1933-34 was the lowest in the last four years, but the value was greater than two years ago. The amount was 175,534,255 bushels valued at $118,969,445 compared with 239,373,255 at $130,546,365 in 1932-33, 191,315,933 at $115,739,383 in 1931-32 and 217,243,037 at $177,419,769 in 1930-31. The average export price was 67·8 cents in 1933-34, 54·5 cents in 1932-33, 60·5 cents in 1931-32, and 81·7 cents in 1930-31. The volume and value of the export of wheat flour during the fiscal year were the largest during the past three years. The amount was 5,619,937 barrels valued at $19,729,782, compared with 5,268,371 barrels at $16,987,110 in 1932-33, 5,413,740 at $18,897,543 in 1931-32, and 7,218,188 at $32,876,234 in 1930-31. The average export price per barrel last fiscal year was $3.51, compared with $3.22 in 1932-33, $3.49 in 1931-32 and $4.55 in 1930-31.

Less Wheat on Hand

STOCKS of wheat on hand in Canada at the close of the fiscal year were almost 37,000,000 bushels less than a year ago. Stocks of oats on hand had been reduced more than 50,000,000 bushels. There were also reductions in barley, rye and flaxseed. Total grain stocks were 98,000,000 less than at March 31, 1933.

A Story of Gardens

CANADA imports much of the stock which goes to make her beautiful gardens from the Netherlands, the United States, Belgium and the United Kingdom. In the past calendar year florist stock imports, including tulip and gladioli bulbs, ferns, dahlias, peonies, azaleas and rhododendrons, etc., were valued at nearly $455,000. Tulip bulb imports alone totalled $136,674, of which amount $133,623 worth of bulbs came from the Netherlands. Small imports of florist stock came also from France, Germany and Japan. The Dominion exported trees, plants and shrubs valued at $33,485.

The story of gardens is a long and interesting one, dating back before the days of the Medes and Persians, and the *Editor* found recently some revealing facts on the subject. History records beautiful, walled-in gardens as existing in Egypt nearly 5,000 years ago. These were oases of shade in a sun-baked land. Many such gardens have been represented in wall-paintings in Egyptian temples, showing symmetrical arrangements of paths, alleys of palms, pools, buildings and pergolas. In those days gardens were strictly formal, undisciplined nature being looked upon with suspicion. As far back as 600 B.C. King Nebuchadnezzar had built his " hanging gardens " where tropical plants grew on the pillared terraces watered by sparkling fountains.

Persian gardens contributed much towards the achievement of the garden of to-day. Their influence was felt in Europe in early days across the Aegean Sea; and later, in the eighth century, coming through Africa directly into Spain with the Moors. Sardis in Lydia, Asia Minor, was famed for its beautiful garden known by the Greeks as the *Paradise of Sardis*. Xenophon speaks admiringly of its great trees and the regularity of their planting. The Academy near Athens, where Plato taught, is described as a beautiful grove, full of statues, and temples and stately trees.

Rome had her many gardens which, in the earlier days of its history, were orderly and kindly gardens in keeping with the Republic and were fashioned to shelter fruits and vegetables. Under the Empire, however, they became more elaborate, and, about the time Pompeii was destroyed, Roman gardens resembled Renaissance gardens of Italy or France with clipped boxes, porticoes, alcoves and dazzling fountains. However, a little space was left sometimes for " an imitation of the negligent beauties of rural nature."

The very name *garden* meant originally a yard or enclosure conveying the idea of privacy. The medieval monks of Europe cultivated their small walled-in plots, luxuriant with flowers, herbs and vegetables. These gardeners were in touch with many countries and so were able to introduce " outlandish plants and trees of curiosity," as foreign trees were variously called: fruit trees and ornamental ones, too, for the monastery gardens were good places to rest in as well as to work. Many flowers such as tulips, hyacinths and lilacs, that to-day are familiar sights in all gardens, were at one time rare novelties brought back from the East by crusaders and scholars.

As times became more tranquil the protective stone walls were not necessary, and gardens expanded into lawns and terraces with ample room for labyrinths, menageries, aviaries, statues and fountains. Hedges were clipped to represent every sort of creature. Flowers were grown in profusion. At Fontainebleau the scent of fifty thousand square feet of blossoms was in summer wafted through the grounds, and the air at Versailles was heavy with hyacinth, narcissus, tuberose, jasmine, and orange-trees, as many as two thousand of these, ranged in tubs, being in blossom at one time.

During the reigns of Charles VIII of France and Francis I, and Charles II of England, Italian ideas of garden decoration swept Europe, each country developing these, however, in their own characteristic way. And so down through the years to the garden of to-day with its wide variety of layout and numberless kinds of plants, plants many of which originated in the farthest corners of the world. The humblest garden plot has indeed a rich ancestry.

* * HERE AND THERE * *

Here is another example of lengthy service brought to the notice of the *Editor* recently. The late Edward D. Tremain was Collector of Customs, Port of Port Hood, Nova Scotia, during a period of sixty-three years, 1856-1919.

The office of Collector of Customs in bygone years appears to have provided more exciting incidents than in these prosaic days. In some notes forwarded by Mr. John E. Gow, of Kingston, formerly Inspector of Excise, the *Editor* found the following interesting incident related. The Collector at St. Johns, Quebec, in the sixties of the last century, was named Burland. One evening a boat captain appeared before him to clear his vessel through the port of St. Johns. Before taking his declaration Mr. Burland asked the captain to remove his hat. The captain refused, whereupon the Collector, who carried a cane, knocked the hat off his head to the floor. The sailor did not move, but stood quietly till the clearance papers were made out and handed to him. He then asked Mr. Burland if that was all, and when told it was, demanded that Mr. Burland should now walk round the counter and pick up the hat and place it again on his, the captain's head. This the Collector, bluntly and decidedly, refused to do. The captain then produced a pistol and threatening to fill Burland full of lead, repeated his demand. Mr. Burland, evidently a man of discretion, at once walked round, picked up the hat and placed it on the captain's head, as required. The captain then pocketed his pistol and having bidden Burland a bland good night, took his departure whistling a merry tune.

The *Editor* recently was asked when the first regular tariff of excise and import duties was drawn up. That was quite a nut to crack, but reference to *Canada and its Provinces* (a very comprehensive history of the Canadian people and their institutions) brought forth this information:—

In spite of many obstacles, the country experienced a period of comparative prosperity from 1732 to 1743. A number of ships was built at Quebec. Louisbourg became a busy market and trading port, and agriculture, though hampered by uncertainty of labour, was making fair progress. In 1741 exports exceeded imports for the first time. In 1745 Louisbourg was captured by the British and the colony felt very severely the loss of this market.

In 1748, a considerable increase was made in the import duties on wines and liquors. For the first time, also, a regular tariff of excise and import duties was drawn up. In the introduction to this tariff, the French court reminded the colonists of the great things they had done for them, but also declared that as these achievements had been very costly, a part of the expense should be borne by the colonists themselves. The tariff was, however, not heavy, consisting chiefly of a 3 per cent duty on all imports and a similar duty on all exports, save grain, meat, and such provisions. From 1748 when the new tariff went into force, until 1753, one year was allowed in which to pay the duties, on the ground that much of the goods would not be sold within that time. This seems to have corresponded to the modern privileges of a bonded warehouse. In 1754, however, the duties were collected at the time of entry and the government thus obtained two years revenue in one. In the latter years of the colony these revenues amounted to about 300,000 livres annually.

Canada has long been a pioneer in the use of water-power for industrial purposes. As early as 1607 a mill driven by water-power was built in the Annapolis Valley by the first French settlers, and during the pioneer development of Eastern Canada innumerable water-powers were harnessed to drive grist-mills, saw-mills, and other mills to meet the needs of the local inhabitants. So much was this the case that villages and towns were almost invariably located at rapids or waterfalls in order to make use of the power from these sources.

Development of the means of transmitting electricity greatly extended the range through which power could be carried. One of the first electric plants driven by water was established at Ottawa and began the sale of electric power about 1890, and the first high tension electrical transmission system in the British Empire was completed at Three Rivers, Quebec, in 1895. Since that time the development of Canada's hydro-electric power has been extensive and continuous. There are now more than seven million installed horsepower, and the power derived from running water has been a very great factor in the development of Canada's mines, paper manufactures, and other industries.

PAST FISCAL YEAR AT SOME CHIEF PORTS

Customs and Excise Revenue, and Business Transacted

AT the close of the fiscal year it has been the practice of the REVIEW to give a summary of Customs and Excise revenue, and business transacted during the twelve months' period, at some of the larger ports. This article was prepared with the co-operation of Collectors, dealing with the fiscal year 1933-34.

COLLECTIONS AT MONTREAL

The port of Montreal collected $74,075,643 in Customs and Excise revenue in the fiscal year 1933-34, as compared with $71,999,278 in 1932-33, a net increase of $2,076,364. The

This is a view of a portion of the busy harbour of Montreal with No. 2 Elevator in the background.

first three months of the fiscal year showed decreases. With the turn of the tide in July, however, there was an increase of $334,351 as compared with July, 1933. All subsequent months showed substantial increases with the exception of November, when a drop of some two hundred and twenty thousand occurred. Totals for the past fiscal year, showing comparison with the previous year, were as follows:—Import duty $17,448,723 ($19,879,550), sales tax on imports $2,285,861 ($2,231,617), Excise tax on imports $4,458,786 ($3,543,984), total Customs revenue $24,193,371 ($25,655,151), Excise taxes $25,491,034 ($19,253,411), Excise duties $24,314,970 ($27,005,022), sundry collections $76,268 ($85,694).

Pieces of baggage received at the Windsor Station, Bonaventure Station, and by the Superintendent of Customs and Excise Examiners at Montreal, in the past fiscal year, totalled 123,182; pieces of baggage examined 113,831, manifested 9,351. The total number of manifests issued was 30,920. Collections taken at the Montreal wharf amounted to $21,883, at Windsor Station $13,245, at Bonaventure Station $4,399, total $39,527.

Postal and Express

Business transacted at the Customs express branch, Montreal, in the past fiscal year increased substantialy as compared with 1932-33. Collections amounted to $1,712,686, an increase of $227,400. Packages delivered totalled 102,536, increase 5,262; entries 21,528, increase 214. Storage collected on freight amounted to $2,524; storage collected on unclaimed freight, $646. The heaviest business was handled in the latter part of the fiscal year, with the month of March leading all others. In March express branch collections totalled $207,873, packages delivered 11,123, entries received 2,347. These compare with the following figures for March, 1933:—collections $137,337, packages delivered 7,307, entries received 1,855.

At the Customs postal branch collections in 1933-34 amounted to $736,126. Parcels delivered numbered 253,156, entries received 19,556, as against the following for the previous fiscal year; collections $746,906, parcels delivered 274,999, entries received 20,278.

During the month of March, 1934, collections at the postal branch amounted to $68,890, an increase of $12,407 as compared with the same month last year.

TORONTO COLLECTIONS INCREASED

Customs-Excise revenue collected at the port of Toronto in the past fiscal year amounted to $41,523,681, an increase of $839,499 as compared with the fiscal year 1932-33. Excise tax receipts increased by $2,344,785 and receipts from Excise tax on imports by $331,717. Revenue from all other divisions declined. Collections for the respective years were as follows:—import duty $17,610,054 ($19,178,190), sales tax on imports $2,408,657 ($2,508,698), Excise tax on imports $3,346,987 ($3,015,270), Excise tax $16,385,590 ($14,040,804), Excise duty 1,739,652 ($1,905,183), sundry collections $32,741 ($36,035).

Business transacted at the Customs postal and express branches, Toronto, in the fiscal years 1933-34 and 1932-33, was as follows:—postal-collections $713,043 ($734,735), entries 25,341 (25,922), packages 299,095 (305,752); express-collections $2,080,132 ($2,171,563), entries 30,383 (33,146), packages 202,306 (190,914).

During the month of March last, business increased substantially at both the postal and express branches, Toronto, as the following comparative figures, covering March, 1934, and March, 1933, show:—postal-collections $62,565 ($52,541), packages received 30,175 (26,671), packages delivered 26,550 (19,766), entries 2,441 (2,201); express-collections $234,718 ($158,838), packages received 16,368 (11,334), entries 3,191 (2,398).

At the Leaside Customs Air Harbour 5 aeroplanes reported inwards during March, 1934, and 5 reported outwards. Passengers inwards numbered 9, outwards 9. In March, 1933, aeroplanes inwards and outwards totalled 7, passengers 11.

HALIFAX COLLECTIONS

Customs-Excise receipts at the port of Halifax in the past fiscal year increased by nearly one and a half million dollars over receipts for the previous year, totals for the respective periods being $3,762,574 and $2,267,026. This substantial increase was due almost entirely to Excise tax receipts. Following is a comparative statement of Customs and Excise collections in the respective years: import duty $1,186,403 ($1,272,804), Excise tax $2,420,843 ($862,274), Excise duty $149,376 ($125,859), sundry collections $5,952 ($6,089).

Further comparative figures for the port of Halifax for 1933-34 and 1932-33 were: pilotage fees $96,836 ($87,102), steamship inspection fees $11,473 ($8,861), sick mariners' fund $39,061 ($37,788), signal station fees $1,115 ($981), fumigation of vessels fees $3,441 ($2,680), marine register fees $5 ($7).

Foreign vessels cleared numbered 1,503, registered tonnage 3,908,981 tons (1,413, registered tonnage 3,683,420 tons); vessels cleared coastwise 1,445, registered tonnage 601,739 tons (1,600, registered tonnage 119,410 tons); passenger ships entered 312 (281); passengers 11,303 (30,318, of this number 19,097 were cruise passengers); baggage examined 18,642 pieces (21,888 pieces); bonded baggage 904 pieces (763 pieces).

During the first three months of the present calendar year a total cargo tonnage of 668,426 tons was handled through this port. This is well over two hundred thousand more tons than were handled in the corresponding months of the three previous years. Tonnage handled during the month of March was heavier by 40 per cent than that handled in any previous month in the history of the port. This record amount was 285,432 tons.

Vessels registered during the past calendar year numbered 4, vessels deducted 15. During the previous year 9 vessels were registered and 9 deducted.

At the Customs postal branch collections totalled $22,861 ($29,378); express branch $24,751 ($32,420).

AT SAINT JOHN

Customs and Excise collections were up at nearly all points at the port of Saint John, N.B., in the past fiscal year compared with the previous year. Total collections amounted to $2,076,085, showing a net increase of $308,261. Receipts in detail were: import duty $1,252,248 ($1,049,470), sales tax on imports $171,950 ($111,360), Excise tax on imports $262,935 ($235,111), Excise tax $344,693 ($336,506), Excise duty $40,147 ($31,218), sundry collections $4,113 ($4,159).

Revenue collected at the Customs express branch in the respective fiscal years totalled $13,967 ($15,452), packages received 4,679 (4,615), special entries 340 (351). At the Customs postal branch collections totalled $13,614 ($17,775), packages received 11,909 (15,267), entries 634 (799).

Shipping returns at the port of Saint John, including outports of St. Martin's and Beaver Harbour, in the past two fiscal years were:—

Vessels entered from sea 697, registered tonnage 1,476,824 tons, cargo 382,163 tons (636, registered tonnage 1,411,293 tons, cargo 405,378 tons); vessels cleared for sea 607, registered tonnage 1,448,025 tons, cargo 797,526 tons (591, registered tonnage 1,370,866 tons, cargo 639,230 tons); vessels entered coastwise 1,556, registered tonnage 913,884 tons (1,340, registered tonnage 804,761 tons); vessels cleared coastwise 1,661, registered tonnage 934,680 tons (1,383, registered tonnage 820,794 tons).

Further statistics for the past fiscal year, covering the port of Saint John, including outports and preventive stations, were: import entries 11,639, export entries 23,929, Excise tax entries 1,995, Excise duty entries 415, railway manifests received 7,743, railway manifests forwarded 17,821.

Saint John had a busy winter season, the combined registered tonnage handled, foreign and coastwise, exceeding all previous records.

AT PORT OF WINNIPEG

Revenue collected at the Customs-Excise port of Winnipeg in the fiscal year 1933-34 amounted to $6,504,460, as against $6,844,408 collected in the previous fiscal year. This shows a net decrease of $339,948. Following is a summary of receipts for the past fiscal year, showing increase and decrease:—import duty $2,763,646, decrease $425,263; sales tax on imports $550,532, decrease $19,463; Excise tax on imports $465,519, increase $9,638; Excise tax $2,239,909, increase $144,929; Excise duty $474,926, decrease $49,468; sundry collections $9,927, decrease $321.

Import duty entries received in 1933-34 and 1932-33 totalled 50,678 (52,883), Excise tax entries 9,557 (9,111), Excise duty entries 4,005 (3,799).

Business transacted at the Customs express branch, Winnipeg, in the respective years was as follows:—collections $205,994 ($236,397), value for duty $903,878 ($873,909), packages handled 44,377 (40,183), entries 5,894 (5,903). Beginning with the month of December and continuing to the end of the fiscal year, receipts at the express branch showed considerable increases over the corresponding months of 1932-33. At the Customs postal branch revenue collected in the past fiscal year totalled $121,742, as compared with $142,746 in the previous year. Other totals for the respective years were:—parcels 112,820 (123,387), entries 7,440 (7,654), value for duty $504,338 ($535,991).

Pieces of baggage received at the port of Winnipeg in 1933-34 totalled 3,180, pieces of baggage forwarded 92, examined 3,088; manifests received 1,115, manifests forwarded 59. At the Union Station baggage handled numbered 745 pieces, entries totalled 112, collections $1,267.

Pieces of bonded baggage received at the C.P.R. station in the past fiscal year numbered 2,415, examined 2,384, forwarded 31.

INCREASE AT VANCOUVER

Substantial increases in nearly all branches of Customs-Excise revenue, in the past fiscal year, at the port of Vancouver, are shown in the following summary covering receipts for 1933-34 and 1932-33:—total collections $11,757,767, net increase $2,311,776; import duty $5,069,998, decrease $565,971; sales tax on imports $1,004,148, increase $24,355; Excise tax on imports $1,054,419, increase

A view of one of the piers in the harbour of Vancouver, with a large passenger liner preparing to leave for the Orient.

$40,690; Excise tax $4,203,319, increase $2,746,154; Excise duty $401,984, increase $73,717; sundry collections $24,898, increase $1,833.

Further statistics covering the respective fiscal years at the port of Vancouver were:—import entries 73,326 (70,990), Excise tax entries 11,844 (10,558), Excise duty entries 3,434 (3,351); freight manifests issued 19,951 (17,802); express manifests issued 826 (839); pieces of baggage received 71,800 (89,848); pieces of baggage forwarded in bond 16,495 (18,360); pieces of baggage examined and released 55,203 (71,398); baggage advice notes issued 2,281 (2,614).

Shipping, automobile and aircraft statistics were as follows:—foreign vessels inwards 2,397 (2,148), seaplanes inwards 16 (5), aeroplanes inwards 56 (210), pieces of baggage by aeroplane 96 (292), foreign automobiles inwards 167 (194), Canadian automobiles outwards 60 (29).

Collections received at the Customs postal branch totalled $185,236 ($219,851), packages received 100,664 (100,350), entries 6,678 (6,594), manifests 461 (403). At the Customs express branch collections amounted to $166,848 ($168,842); entries numbered 4,089 (3,921). March, 1934, was the busiest month of the year at the express branch, when collections totalled $19,460.

DEPARTMENTAL RULINGS

Wax of the paraffine series, in order to be classified under tariff item 224 as paraffine wax, shall have a melting point below 59½ degrees Centigrade. Wax of this series which has a melting point of 59½ degrees Centigrade or over shall be classified as mineral wax, n.o.p., under tariff item 225.

This ruling is in effect on and after 2nd January, 1934, and supersedes the ruling in Appraisers' Bulletin No. 3979, file No. 122751.

Books relating to chemistry and which deal with the application of the science of chemistry to an industry or industries, are admissible under tariff item 172.

Zinc sheets, nickel-plated on one side only, are admitted under tariff item 346. Zinc sheets, nickel-plated on both sides, are dutiable under tariff item 362.

This ruling supersedes the ruling on Appollo zinc sheets in Appraisers' Bulletin No. 2867.

Edging knife, also known as turf edger, a cutting tool with the edge on the convex side, used for cutting the edges of paths, roads, flower beds, etc., in turf, is classified under tariff item 409i.

This Bulletin dated April 10, 1934, supersedes Appraisers' Bulletin No. 3839, and is in effect on and after the 12th December, 1933.

Tinplates in sizes, weights or gauges and tin coatings, as indicated hereunder, in the following qualities: Coke, Best Coke, Best Best Coke, Kanners Special, and Stove Board, and in 1-A and 2-A Charcoal, are held to be of a class made in Canada, and are classified under Tariff Item 383 (*b*).

(*a*) Up to 20″ wide x 28″ long, inclusive, in weights from 60-inch base (·0069 gauge) to 176-inch base (·0201 gauge), inclusive, having a coating of tin of less than ·3 oz. per square foot.

(*b*) Over 20″ wide x 28″ long and up to 30″ wide x 40″ long, inclusive, in weights from 60-inch base (·0069 gauge) to 156-inch base (·0181 gauge), inclusive, having a coating of tin of less than ·3 oz. per square foot.

The folowing tinplates and tinned sheets are of a class not made in Canada, and are classified under Tariff Item 383 (*a*):—

(*a*) All sizes and weights or guages having a coating of tin of ·3 oz. or more per square foot.

(*b*) All tinplates or tinned sheets in sizes over 30″ wide or over 40″ long.

(*c*) Up to 20″ wide x 28″ long, inclusive, in weights less than 60-inch base (·0069 gauge) or over 176-inch base (·0201 gauge), having a coating of tin of less than ·3 oz. per square foot.

(*d*) Over 20″ wide x 28″ long and up to 30″ wide x 40″ long, inclusive, in weights less than 60-inch base (·0069 gauge) or over 156″ base (·0181 gauge), having a coating of tin of less than ·3 oz. per square foot.

Note:—Invoices covering tinplates and tinned sheets claimed to be of a class not made in Canada shall have set forth thereon the sizes, weights or gauges, and the weight of the tin coating. Otherwise, they are to be entered under Tariff Item 383 (*b*).

Tariff Board Decisions

Decisions of the Tariff Board on Appeals under provisions of Part II of the Tariff Board Act.

At the Sitting on the 12th December, 1933.
Appeal No. 21.

In the matter of the appeal by Toronto Wholesale Fruit Merchants' Association, Toronto, against a ruling of the Department that sawdust in which grapes are packed shall be included with the lug or box in the weight for Customs duty purposes.

Ruling on the 20th December, 1933: " Appeal dismissed."

At the Sitting on the 6th February, 1934.
Appeal No. 31.

In the matter of the appeal by Sanahan Chemicals Ltd., Vancouver, against a ruling of the Department that "Kemtac Corn Flour" is dutiable under tariff item 232d.

Ruling on the 6th February, 1934: " Appeal dismissed."

Appeal No. 32.

In the matter of the appeal by Lever Brothers Limited, Toronto, against a ruling of the Department that iron or steel drums imported containing crude glycerine and which are returned to the exporters to be refilled are dutiable under tariff item 446a, in accordance with the provisions of tariff item 710, par. (*e*).

Ruling on the 9th February, 1934: "Appeal dismissed."

* * NEWS AND COMMENT * *

Toronto: Honoured by the presence of Hon. R. C. Matthews, Minister of National Revenue, the Toronto Branch of the Dominion Customs and Excise Officers' Association held their annual dinner dance at the King Edward Hotel on April 14. About 250 attended the enjoyable event, at which the guests of honour, in addition to the Minister, were Mr. H. D. Scully, Commissioner of Customs, Mr. David Sim, Commissioner of Excise, Mr. G. H. Code, Private Secretary to the Minister, and His Worship Mayor Stewart and Mrs. Stewart. Mr. J. H. Bertram, Collector, proposed the toast to the Department of National Revenue, to which the Minister in a witty speech, and the two Commissioners responded. The toast to the city of Toronto, proposed by Mr. A. C. Savage, was responded to by Mayor Stewart. The guests upon their arrival were received by Mr. and Mrs. J. H. Bertram, Miss Jean McKellar and Mr. Ernest Perry, President of the Toronto Branch of the Association. Arrangements for the event were in charge of Mr. G. Charles Ross, chairman of the committee.

Ottawa: The Department of Finance has forwarded to Mr. C. F. Elliott, Commissioner of Income Tax, the sum of five dollars Conscience Money, received in an envelope bearing the postmark " Toronto, 9.30 p.m. April 15, 1934."

Halifax, N.S.: The approximate commercial apple crop of the Annapolis Valley, for the crop year ended March 31, 1934, was 2,750,000 barrels. A total of 7,953 carloads was handled by railway from the Valley to Halifax as compared with 3,139 the previous year. Three hundred carloads were also shipped to other Canadian points.

In March, 1934, 457 vessels entered and cleared the port of Halifax compared with 398 for March, 1933, and 369 for March, 1932. The net registered tonnage is reported at 1,304,992 tons as against 1,084,551 tons for March, 1933, and 881,409 tons for March, 1932. The number of vessels engaged in the trans-oceanic service entering and clearing during March, 1934, totalled 227, compared with 195 for March, 1933, and 159 for March, 1932. Since January 1, 1934, the total number of vessels arriving and departing is reported at 1,261 as compared with 1,189 for the same period of 1933, and 1,198 for the first three months of 1932.

The total number of passengers landed and embarked in March, 1934, is reported at 2,866, compared with 2,817 for March, 1933. Since January 1, the passenger traffic is reported at 7,119 as compared with 7,331 for 1933. The quantity of mail handled is reported at 22,127 bags compared with 16,401 bags for March, 1933. Since January 1, the mail traffic is reported at 56.130 bags as compared with 57,399 bags for 1932.

Vancouver, B.C.: Deep sea traffic through the port of Vancouver in March, 1934, both in passengers and cargo was very substantial. A total of 694 travellers was landed from world ports and 595 sailed.

Some of the principal exports during March were: flour, 93.645 barrels; grain, 4,676,808 bushels; canned salmon, 38,754 cases; frozen fish, 546 tons; cured fish, 58 tons; fertilizer, 2,290 tons; canned milk, 5,005 cases; scrap metal, 825 tons; pulp and paper, 6,063 tons; lumber, 12,577,190 ft. b.m.; logs, 8.948,882 ft. b.m.; piles, 2.752 ft. b.m.; lath, 2.837 bdls.; doors, 11.295 pieces; shingles, 51,050 bdls.; apples, 1,355 boxes.

The following are some outstanding imports: bananas, 454 tons; onions, 413 tons; crude oil, 67,682 tons; bulk nut oils, 550 tons; peanuts, 2,044 tons; corn, 447 tons; raw sugar, 7,105 tons; fuel oil, 11,129 tons; diesel oil, 529 tons; oranges, 18,254 cases; lemons, 7,983 cases; grapefruit, 1,780 cases; dried fruits, 593 tons; fresh vegetables, 449 tons; iron and steel, 419 tons; tinplate, 1.182 tons; rice, 1,473 tons.

Fredericton, N.B.: The port of Fredericton, New Brunswick, collected $539,253 in Customs-Excise revenue in the past fiscal year, as compared with $462,711 in the previous year, an increase of $76,542. Revenue from all sources was up, with the exception of import duty receipts which dropped about seventeen thousand dollars.

Postal parcels delivered in the respective years numbered 2,986 (2,359), duty collected $2,719 ($2,841). Express parcels delivered totalled 802 (768), duty collected $2,374 ($2,220).

Ottawa: Hon. R. C. Matthews, Minister of National Revenue, was advised on May 1 of another large payment of "Conscience Money." The sum of one thousand dollars in cash was handed in over the counter of the office of the Inspector of Income Tax, Montreal, by a Catholic priest, on behalf of some parishioner who desired to make restitution of money owing to the government.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net collections by Districts received during the first month of the Fiscal Year April 1933 and April 1934 (Decrease marked*).

Districts	1933-34	1934–35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	9,110 74	11,999 02	2,888 28
Halifax........	99,211 41	141,893 06	42,681 65
St. John.......	80,146 43	106,652 45	26,506 02
Quebec........	77,235 97	110,320 64	33,084 67
Montreal......	1,421,062 17	1,589,333 16	168,270 99
Ottawa........	376,693 06	410,833 16	34,140 10
Kingston......	20,026 85	45,404 64	25,377 79
Belleville......	50,434 49	200,108 09	149,673 60
Toronto.......	1,590,687 25	2,062,062 66	471,375 41
Hamilton......	458,780 41	561,110 78	102,330 37
London........	296,451 73	399,481 18	103,029 45
Fort William..	13,027 72	28,116 70	15,088 98
Winnipeg......	114,482 79	161,742 50	47,259 71
Regina........	14,589 52	33,463 81	18,874 29
Saskatoon.....	10,638 47	14,625 19	3,986 72
Calgary.......	59,939 87	53,361 45	* 6,578 42
Edmonton.....	24,781 15	41,176 93	16,395 78
Vancouver.....	90,805 89	254,500 33	163,694 44
Yukon.........	217 47	942 44	724 97
Total........	4,808,323 39	6,227,128 19	1,418,804 80

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) A shipment arrives at a frontier port and is to be forwarded by truck, accompanied by a customs officer, to an inland port for entry. What form or manifest should be made out to go with the shipment?

(2) What memoranda or circulars give the uses of manifest form A.8 (highway-report inwards) and form B.12 (in transitu entry)?

(3) The compulsory retiring age for civil servants being set at sixty-five years, may a civil servant voluntarily retire at sixty on superannuation, if he has over ten years' service to his credit, or is he obliged to continue to the age of sixty-five years if he is medically fit?

The answers are:—

(1) Highway Manifest Form A.8.

(2) Highway Manifest Form A.8 is referred to in Section 16 of Memorandum No. 2, Second Revision. With this exception these two forms are not referred to directly in memoranda or circulars but are covered by special instructions.

(3) There is no change in the age at which an officer may voluntarily retire on superannuation, such age being sixty-five years the same as formerly.

These questions will be dealt with in the next number:—

(1) A shipment of goods arrives at the frontier from a foreign country by truck, either of foreign ownership or Canadian ownership. It is desired to transport the goods to an inland port without payment of duty at the original port of entry. Memorandum No. 2, 2nd revision, states that in cases of this kind, goods may be allowed to go forward to an interior port accompanied by an officer of Customs, record of goods to show on a Highway Manifest, Form A-8.

Has there been an amendment to this Memorandum, or a ruling from the department as to the interpretation thereof, which would allow the use of Form B.12 In Transitu Entry to take the place of Highway Manifest Form A-8? If allowed to use Form B.12, how is this form to be taken to account at the receiving port, and what is the proper notation on the entry in place of the Manifest number?

(2) An officer now in the Customs-Excise service was employed by the Department of Soldier's Civil Re-establishment temporarily for a period of about 2 years, and finished his employment with this Department in the year 1921. He entered the Department of National Revenue, Customs and Excise Divisions, in 1924. Does he get credit for one half of his service with the Department of Soldier's Civil Re-establishment for superannuation purposes, or can he get credit for full length of service by paying 5 per cent of salary at that time plus interest charges?

(3) Which of the following officers at the same port would be considered senior, one who has the longest service, or one who received his permanent appointment first and is receiving the highest salary?

Regarding Tourist Permits

H. W. McPhail of the Customs staff at Andover, N.B., writes in part:—

Two articles in the March, 1934, issue of the *National Revenue Review* prompt me to submit draft of a 48-hours touring permit for foreign automobiles touring Canada. The articles I refer to are: the first paragraph in the above mentioned issue, "Need for Retrenchment" and the summary beginning on page 14 "Facts Regarding Foreign Touring Automobiles Last Season."

The permit here suggested would not cost nearly as much to produce as the E-50, half of the cover of the present E-50 being all the paper necessary.

During heavy traffic officers would complete this permit at the car in considerably less time than it takes to issue an E-50.

This permit would take care of at least 50 per cent of traffic now issued with the sixty-day permits. It would furnish all the information required by the E-50 and in addition the colour of vehicle and hour of report, often very important to patrol officers.

The foregoing three points, I believe, coincide with the last sentence of the first article mentioned, viz., "Considerate and proper service at lowest possible cost."

As to the article on page 14, a permit of the 48-hour type would give a much more definite figure as to the time spent in Canada by tourists. My suggestion would be that a permit of this type be issued to all cars entering Canada for touring purposes, for any period up to 48 hours whether they wish to return via the port of entry or some other port. A seasonal permit could be issued for local traffic and a record of such cars taken along with truck traffic. Under the present system a large proportion of the traffic recorded at some ports is made up of truck and local traffic which has no tourist value.

Under present regulations it is necessary to issue the E-50 permit to automobile parties entering Canada at one port and who wish to leave via another port a few miles distant. A large proportion of such visitors do not stay in Canada over two hours and in all probability do not spend one dollar, yet the records show that people may have stayed 60 days in Canada and spent many dollars. At this port I know that 80 per cent of those receiving 60-day permits do not stay in Canada over 48 hours, and I presume a similar situation exists all along the New Brunswick-United States border.

Editor's Note.—Comment on these suggestions by border officers is invited.

JUST AMONG OURSELVES

APRIL-MAY

ADDITIONS

Alberta

Lethbridge (Aden): Hugh McLachlan, Sub-Collector of Customs and Excise (L.S.)

British Columbia

Vancouver (Granite Bay): John Brunton, Customs Excise Enforcement Officer.

Inspection

(Investigation Drawbacks)

F. A. Stoneham, Investigator of Drawback Claims.

DEDUCTIONS

Nova Scotia

Halifax: L. T. Holland, Senior Customs Excise Clerk (deceased).

Quebec

Montreal: Herman Murray, Customs Excise Clerk (deceased).

Ontario

Hamilton: T. E. Bowstead, Customs Truckman (superannuated).

Sarnia: J. B. Rodey, Senior Customs Excise Examiner (resigned).

Sudbury (Copper Cliff): V. V. McKinnon, Customs Excise Examiner (resigned).

Toronto: A. L. Gillies, Special Exciseman, Grade 1 (superannuated).

Toronto: A. J. Lavell, Customs Excise Examiner (deceased).

Manitoba

Winnipeg: Jens Jacobsen, Senior Customs Excise Examiner (superannuated).

Alberta

Lethbridge (Aden): A. J. Anderson, Customs Excise Enforcement Officer (services terminated).

British Columbia

Victoria (Sidney): J. J. White, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

Audit

A. A. Allaire, Excise Tax Auditor (resigned).

Inspection

(Undervaluation Unit)

Montreal: Miss M. E. R. F. Charretier, Stenographer, Grade 2 (services terminated).

PROMOTIONS

Edward McPherson, Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 3 (Registrar of Shipping), Port of Sydney, N.S.

J. R. Duval, Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 3, Port of Three Rivers, Que.

C. E. Coombes, Chief Customs Excise Clerk, Grade 4, to Collector of Customs and Excise, Grade 4, Port of Fort William, Ont.

PROMOTION AND TRANSFER

Clifford Collop, from Customs Excise Cashier, Chatham, Ont., to Assistant Inspector of Customs and Excise, Inspection Service.

C. H. Harris, from Customs Excise Examiner, Otterville, Ont., to Assistant Inspector of Customs and Excise, Inspection Service.

Edgar Wackett, from Computing Clerk, Kitchener, Ont., to Assistant Inspector of Customs and Excise, Inspection Service.

TRANSFERS

William Peddle, Computing Clerk, Victoria, B.C. to Sub-Collector of Customs and Excise, Grade 1, Sidney, B.C.

DISMISSALS

Montreal: J. L. G. Giroux, Senior Customs Excise Examiner (for irregularities in connection with discharge of duties).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1933 AND 1934

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	3,941,819 35	6,427,676 59		
Less Refunds and Drawbacks	490,177 02	807,939 33		
Net	3,451,642 33	5,619,737 26	2,168,094 93	....
EXCISE TAXES	2,547,866 24	3,884,825 53		
Less Refunds and Drawbacks	116,148 00	260,376 75		
Net	2,431,718 24	3,624,448 78	1,192,730 54	....
EXCISE DUTIES	2,289,825 97	2,663,201 91		
Less Refunds and Drawbacks	22,117 08	58,201 02		
Net	2,267,708 89	2,605,000 89	337,292 00	....
SUNDRY COLLECTIONS	53,322 10	45,978 92		
Less Refunds and Drawbacks	198 66	Nil		
Net	53,123 44	45,978 92	....	7,144 52
Net Totals	8,204,192 90	11,895,165 85	3,698,117 47	7,144 52
Net Increase	....	....	3,690,972 95	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL 1933 AND APRIL 1934

—	April 1933	April 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,808,323 39	6,227,128 19	....	1,418,804 80

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL, 1933 AND 1934

—	April, 1933		April, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	20,011,652	....	31,581,881
Total Exports (Foreign Produce)..........	....	300,305	....	464,938
Principal Items of Exports—				
Wheat.......................Bush.	4,460,214	2,315,239	3,568,090	2,390,389
Wheat flour.................. Brls.	234,387	716,874	340,621	1,147,681
Fish........................ Cwt.	74,658	487,716	77,273	626,089
Furs....................... $	....	806,410	....	584,931
Meats...................... Cwt.	44,663	461,760	109,883	1,766,904
Cheese..................... Cwt.	2,770	33,525	1,737	28,126
Planks and boards............M. ft.	33,735	536,998	60,869	1,217,014
Wood pulp.................. Cwt.	672,612	1,272,039	743,146	1,680,002
Newsprint.................. Cwt.	2,262,774	4,535,747	3,140,619	5,319,708
Automobiles and parts......... $	....	552,026	....	1,692,613
Copper, partially manufactured Cwt.	119,557	661,241	274,834	2,122,795
Nickel, unmanufactured....... $	....	723,407	....	2,446,008
Imports entered for consumption—Free goods..........................	....	7,489,618	....	13,162,228
Imports entered for consumption—Dutiable goods..........................	....	12,967,676	....	21,653,219
Total imports entered for consumption....	....	20,457,294	....	34,815,447

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The National Revenue Review

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LETTER BAG, QUESTION BOX, STAFF NOTES
EDITORIAL

June 1934

Vol. VII — No. 9

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Essential

ALL officers at international border points, and those whose duties bring them into contact with the public generally, must remember that courtesy first, last, and all the time, is required by the Department. A neatly attired Customs officer, alert and tactful, can do much in the way of leaving a good impression with the welcome strangers within our gates.

New Bridge for International Travel

A NEW international vehicle route, connecting Cornwall, Ontario, and Rooseveltown, New York, was opened to the public on May 17. The construction of the new vehicular route, a conversion of the New York Central railway bridge, was begun last autumn. It is three and a half miles long, and is the only bridge connecting Canada and the United States between Montreal and Niagara Falls. It will be formally opened on June 30, the opening day of Cornwall's centennial celebration. All tolls for crossing are collected on the Cornwall side of the St. Lawrence. The Canadian Customs office is located on the north side of the south channel bridge, and the United States Customs office on the south side of the bridge.

In order to accommodate the travelling public three Customs Examiners were added to the Cornwall staff. W. R. Bannerman of the Brockville Customs staff, an officer with wide experience in border traffic work, spent several days in Cornwall instructing the new appointees in the proper discharge of their duties, and supervising the Customs examination work at the bridge. As a result things went smoothly, and there were no delays, although many automobiles used the bridge inwards and outwards from the opening day.

Changes in Ports

PORT NELSON, a Preventive Station under the survey of the port of Winnipeg, Manitoba, closed from 1st May, 1934.

Coniston, a Postal Collecting Station under the survey of the port of Sudbury, Ontario, closed from 1st May, 1934.

Note also the following corrections to the list of ports:

Turtle Mountain, a Preventive Station under the survey of the port of Brandon, Manitoba. Footnote should read "P. O. Horton" in place of "P. O. Whitewater."

West Poplar River, an Outport under the survey of the port of Moose Jaw, Saskatchewan. Footnote should read "P. O. Kildeer" in place of "P. O. Lonesome Butte."

Amherst Harbour, P.Q., a Preventive Station under the survey of the port of Charlottetown, P.E.I. Footnote should also read "P. O. Havre Aubert, P.Q."

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Spicy Detective Stories, published monthly by the Culture Publications Inc., 900 Market Street, Wilmington, Delaware, U.S.A.

Dusty Measure, a book by Joan Kennedy, published in London, England.

10 Story Book ("A magazine devoted to daring girl pictures and daring stories"), published monthly at 529 South Clark Street, Chicago, Ill., U.S.A.

The Thin Man, a book by Dashiell Hammett, published by A. A. Knopf, New York, U.S.A.

Allo-Paris, an illustrated monthly magazine published in Paris, France.

Lust, a book by Gerald Foster, published by William Godwin Inc., New York, U.S.A.

Wanda, a book by Richard Grant, published by William Godwin Inc., New York, U.S.A.

Delinquent, a book by Jack Woodford, published by William Godwin Inc., New York, U.S.A.

Air Traffic Increased

INTERNATIONAL air traffic at the Customs Air Harbour, St. Hubert, Quebec, in April last was heavier at nearly all points than in April, 1933, as the following comparative statement, covering the respective months, shows:—aeroplanes inwards 51 (25), outwards 51 (26); passengers inwards 79 (17), outwards 87 (32); baggage inwards 85 pieces (22 pieces), outwards 92 pieces (48 pieces); bags of mail inwards 334, weight 5,042 pounds (279, weight 4,233 pounds), outwards 176, weight 4,441 pounds (196, weight 4,717 pounds); express inwards 198 pieces (144 pieces), outwards nil; value of aeroplane parts imported $13 ($215).

Seven outward trips and seven inward trips were cancelled during the month owing to weather conditions.

The Flying Cloud

AN interesting relic of the past was sent to the *Editor* by D. C. McDonald, Inspector of Customs and Excise, Port Hood, Nova Scotia, in the form of an old bill of lading dated at Lingan, Cape Breton, in August, 1866. It reads:—

> Shipped in good order and well-conditioned by the General Mining Association in and upon the *Flying Cloud*—whereof J. McIntyre is Master, now lying in this port, and bound for New York—to say, two hundred and eight tons coarse coal, more or less, to be delivered in the like good order and condition, at such wharf as may be required, in New York aforesaid (the Acts of God, the Queen's enemies, fire, and all and every other dangers and accidents of the seas, rivers and navigation, of whatever nature and kind soever, excepted) unto C. B. Swain, Esq., Agent, or assigns, freight for said coal. Four dollars and seventy-five cents per ton delivered.
>
> In witness whereof, I the said Master of the said vessel have affirmed to three bills of lading, all of this tenor and date; any one of which bills being accomplished, the rest stand void. Dated at Lingan, C. B., this 2nd day of August, 1866. James McIntyre.

Great Lakes Navigation Opened Later

NAVIGATION on the Great Lakes opened much later than in previous years. The United States locks at Sault Ste. Marie opened on April 29 as against April 19 last year and the first passage through the Canadian lock was on May 1. The Welland Ship Canal opened on April 17 as against April 4 last year, and the St. Lawrence Canals on April 18, or four days later than in 1933. Consequently the freight passed through these canals during April was considerably lighter than during April, 1933. The freight through the Sault Ste. Marie canals, United States and Canadian locks, was 12,897 tons compared with 695,712, and through all-Canadian canals 309,131 tons compared with 1,062,813.

April Export of Gold

THE April, 1934, export of gold bullion amounted to $6,700,000 Mint par value, compared with $2.747,304 a year ago. All of last month's export, together with $127,332 in raw gold, went to the United States.

Regarding Income Tax

A RADIO address on "The Relationship of the Individual to Revenue Laws and the Income War Tax Act in Particular" was delivered recently by Mr. C. Fraser Elliott, K.C., Commissioner of Income Tax, under the auspices of the Professional Institute of the Civil Service of Canada. Here is a summary of the principal points:—

Income Tax is simply one way in which one may discharge one's duty as a worthy citizen and serve the nation. It should not be considered in the nature of a penalty but as a vital factor in the needs of the nation.

Canada adopted the Income Tax as a part of its fiscal policy in 1917. The peak taxation rate was reached in 1919. The tax rates have never been as high since that time, and are not as high even to-day.

Since 1917, that is over the past sixteen years, there has been collected each year on an average more than $60,000,000. In the fiscal year just closed over $61,000,000 has been collected; for the year prior to that over $62,000,000. This average shows a remarkably stable condition of the revenue producing assets and working capital in Canada. This fact should give some reasonable assurance and hope for continued favourable conditions in the future.

Income Tax is a measure that may be counted on to play its part with reasonable uniformity and certainty. It is a measure basically sound. It fully warrants the confidence of the people and of the taxpayers in particular. It is a direct tax, with a widespread economic basis touching lightly those having comparatively small incomes, but graduated upward in tax according to the ability to pay, constant in its yield, while certain in its terms and in its application.

Further, from 1917 to 1933, out of profits of the people residing and carrying on business in Canada there has been collected well over one billion dollars. The average cost of collection over these years has been 2·9 per cent of the amount collected. In other words, it costs less than ·03 cents to collect $1.

Consider the effect on cost of a general resistance movement to tax measure which would require coercive means to enforce compliance with the requirements of the Act. It would enormously increase the cost. Therefore it is stated as a fact that this low cost of collection is made possible by the loyal co-operative and patriotic support of the taxpayers of Canada.

All persons are exempt from Income Tax except those who have an income in excess of the statutory allowances.

Based on the figures of the last census of the population of Canada it can be shown that only two, out of every one hundred persons, pay an Income Tax.

This means that 2 per cent of the people of Canada pay Dominion Income Tax. It is proper that those who do not bear this direct burden should know this fact and of the acceptable manner in which those who do pay it are bearing it.

"In closing," said Mr. Elliott, "there should be a word on behalf of the Income Tax Division of the Department of National Revenue. May I assure the people of Canada that we exist to serve them; such special knowledge of the law as we possess is entirely free and at their disposal. We invite the confidence of each in all matters which bear on Income Tax. Such information as we may receive is entirely confidential. Our ideal is a just and equitable administration of the law, to the end that we may faithfully be, in the interpretation and administration of the Act, the servants of the people for the common good."

Increased Excise Duty Collections

INCREASED collections of excise duty on cigarettes, cigars, manufactured tobacco, and malt, were made in April, 1934, compared with the corresponding month last year. The comparative statements are:—

Comparative statement of excise duty collections during the months of April, 1933, and April, 1934:—

April, 1934, spirits potable, $426,620; April, 1933, $437,504. April, 1934, spirits, non potable, $67,968; April, 1933, $68,298. April, 1934, malt, $286,448; April, 1933, $276,755. April, 1934, cigars, $25,911; April, 1933, $21,338. April, 1934, cigarettes, $1,395,611; April, 1933, $1,068,259. April, 1934, manufactured tobacco, $373,147; April, 1933, $327,964. April, 1934, foreign raw leaf tobacco, $294,316; April, 1933, $321,798. April, 1934, beer, $22,678; April, 1933, $20,344. April, 1934, licences, $22,235; April, 1933, $32,874. April, 1934, validation fee, $43,545. April, 1934, total, $2,958,482; April, 1933, $2,575,137.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1933, and April, 1934:—

April, 1934, tobacco, cut, 1,456,045 pounds; April, 1933, 1,261.563 pounds. April, 1934, tobacco, plug, 353,109 pounds; April, 1933, 324,732 pounds. April, 1934, cigarettes, number 348,687,220; April, 1933, 267,181,735. April, 1934, cigars, number 8,744,376; April, 1933, 6,996.151. April, 1934, snuff, 57,078 pounds; April, 1933, 55,115 pounds. April, 1934, foreign new leaf tobacco, 731,018 pounds; April, 1933, 801,092 pounds.

New Zealand Trade Agreement, 1932

COLLECTORS are advised that by Order in Council dated 10th May, 1934, the New Zealand Trade Agreement, 1932, as published in Memorandum No. 534, has been extended for a further period of twelve months from the 24th day of May, 1934.

Export Clearances of Wheat

EXPORT clearances of wheat during the week ending May 18, 1934, amounted to 4,908,645 bushels compared with 3,267,288 the week before and 4,631,152 in the corresponding week last year. Clearances for the past week were the second largest so far this crop year. By ports the clearances were as follows: Montreal 2,831,648 (1,478,582); Quebec 1,086,228 (621,800); Sorel 516,000 (1,064,718); Vancouver-New Westminster 321,769 (959,052); United States ports 153,000 (507,000); total 4,908,645 (4,631,152).

For the forty-two weeks of the crop year clearances were: Vancouver-New Westminster 39,859,170 (82,966,654); Montreal 36,251,584 (52,136,536); United States ports 22,753,000 (22,176,000); Quebec 10,449,493 (3,278,748); Sorel 6,532,662 (14,395,084); Saint John 5,601,996 (6,864,873); Churchill 2,707,891 (2,736,030); Halifax 1,942,691 (1,655,901); Victoria nil (1,166,721); Prince Rupert nil (677,813); Total 126,098,487 (188,054,360).

Settlers Effects Decrease

THERE was a large decrease in the value of settlers effects which came into Canada from the United States during the fiscal year 1933-34. The amount was $3,371,000 compared with $6,351,000 in the previous year. There was a decrease also in these effects coming from the United Kingdom, $176,000 compared with $233,000.

Exports to Foreign Countries Increased

EXPORTS to foreign countries in April, 1934, amounted to $17,991,000 compared with $12,123,000 in April last year, an increase of 48·4 per cent. Exports to the United States increased by 53·55 per cent, to the Netherlands 135·3 per cent, to Argentina by 283 per cent, Belgium 95 per cent, to Germany practically 55 per cent.

Elephants Teeth, Daggers and Dirks

THE latest acquisition to the *Editor's* collection of old Customs books and papers is a small volume published in Nova Scotia three years before Confederation. It bears the voluminous title:—"Laws of Nova Scotia relating to Customs and Excise Duties and for the Prevention of Smuggling, as amended. Rates of Duties Payable on Goods, Wares and Merchandise, Imported into the Province, with Forms used for Entering, Warehousing or Exporting, as sanctioned by the Board of Revenue. Arranged by Thomas R. DeWolf, Clerk in the Financial Secretary's Office, Halifax, N.S. Printed by A. Grant, Printer to the Queen's Most Excellent Majesty, 1864."

The old volume comprises 204 pages, about one-third of which are devoted to the tariff, which included such unfamiliar objects as elephants teeth, crinoline, sanglier cols (cravat stiffeners), hoops and manna, brodequins, brucine, caliminaris lapis, cinchona, concans, divi divi, elecampane, fids, jallalpore, mamoody and kirschenwasser. Daggers and dirks, also, are listed, with the proviso, however, that they cannot be imported from foreign countries.

A large percentage of the items are rated at 10 per cent. The few exceptions include the following:—absynth, rated at 50 cents a gallon; whiskey, 70 cents a gallon; rum, 40 cents a gallon, ale, beer and porter, 6 cents a gallon; spirits, 90 cents a gallon; wine, $2.50, $1.50, 60 cents or 25 cents a gallon, according to kind; cigars, snuff and cigarettes, and patent medicines, 20 per cent; machinery of all kinds, and nearly all iron, 5 per cent.

Following the dutiable goods is a five-page table of exemptions. This table is divided into sections, one of which is headed "Exemptions from the United States of America under the Reciprocity Treaty." Another section is headed "Exemptions from Canada, New Brunswick, Prince Edward Island and Newfoundland by Proclamation." Each of these sections includes about one page of items.

Excise duties were light in those days. Under the *Revised Statutes of Excise Duties* the following rates are set forth:—

> All ale, porter, and other malt liquors, brewed or manufactured in this province, shall pay a duty of two cents a gallon.
>
> All tobacco leaf manufactured into tobacco, cigars, or snuff, within this province, shall pay a duty of one cent per pound.

One chapter of the old book is devoted to statutes relative to the prevention of smuggling and is subdivided under 14 headings. One subdivision reads:—

> Every collector may at any time between sunrise and sunset enter into any building of any person dealing in dutiable goods and take an account of his stock, and if he shall refuse to open the door or shall obstruct the officer, he shall forfeit four hundred dollars.

Proceeds from seizures were to be applied as follows:—

> The collector, out of the net proceeds of the sale, after paying the expense of the proceedings, shall pay one-half part to the seizor and the remainder as the board shall direct, and the board may thereout grant a further sum to the seizor, or may recompense the informer, or any person assisting in the seizure.

Canada's Trade

CANADA'S domestic exports during the first four months of 1934 totalled in value $173,740,000 compared with $114,551,000 in 1933 and $141,475,000 in 1932, an increase over 1933 of 51·7 per cent and over 1932 of 22·8 per cent. Imports in the four months amounted to $148,295,000 compared with $101,375,000 in 1933 and $156,943,000 in 1932, an increase over 1933 of 46·3 per cent and a decrease from 1932 of 5·5 per cent. The total trade of the Dominion during the four months aggregated $324,214,000 compared with $217,663,000 in 1933 and $301,452,000 in 1932. This was an increase of 49 per cent over 1933 and 7·6 per cent over 1932.

The total trade of Canada in 1933-34 was $1,019,455,000 compared with $887,098,000 in 1932-33. This was exclusive of bullion and coin. With bullion included and gold reckoned at Mint par values only, the trade last fiscal year was $1,087,997,000 compared with $945,674,000 in the previous year.

Exports to British Empire Countries

EXPORTS to British Empire countries in April, 1934, totalled $13,591,000 compared with $7,889,000 in April, 1933, which was an increase of $5,702,000 or 72 per cent. Exports to the United Kingdom increased $4,294.000 or nearly 72 per cent.

There were 24 British Empire countries to which increased exports went in April: United Kingdom $10,269,000 ($5,975,000); Irish Free State $330,000 ($139,800); Aden $2,013 ($1,709); British East Africa $55,000 ($42,000); British South Africa $865,200 ($227,000); Southern Rhodesia $29,800 ($29,000); Gambia $1,033 ($217); Nigeria $8,862 ($4,357); Sierra Leone $4,275 ($2,760); Bermuda $51.000 ($36,000); British India $324,000 ($282,000); Ceylon $16,000 ($6,300); Straits Settlements $84,000 (30,000); British Guiana $45,000 ($22,000); Barbados $44,000 ($26,000); Jamaica $197,000 ($92,000); Trinidad and Tobago $127,000 ($76,000); Gibraltar $840 (nil); Hong Kong $87,500 ($43,200); Newfoundland $189,000 ($172,000); Australia $620,000 ($497,000); New Zealand $152,000 ($45,000); Smaller Oceania $1,208 ($24); Palestine $7,491 ($1,327).

There were five countries to which decreased exports went: Gold Coast $5,352 ($9,653); British Honduras $8,600 ($10,200); Smaller British West Indies $53,000 ($82,000); Malta $7,468 ($31,000); Fiji $5,300 ($7,300).

Larger Export of Fish

THE export of fish from Canada during the fiscal year 1933-34 made a substantial advance over the previous year. The amount was valued at $20,323,000 compared with $16,659,000, the advance being 22 per cent. There were large increases in the export of halibut, salmon, whitefish, and canned salmon.

Increased Exports of Apples

DURING the fiscal year ended March 31, 1934, Canada's exports of apples (fresh, dried, canned, and cider) amounted to $13,274,056, an increase over the preceding year of about five and one-half millions of dollars. The United Kingdom as usual, was the chief purchaser, taking $11,665,589 worth, or 89 per cent, and nearly 4½ million dollars more than in the previous year. The following are the details for 1934, with the United Kingdom's share in brackets: Fresh apples 3,476,114 barrels (3,057,897), valued at $12,823,785 ($11,368,385); dried apples 3,252,333 pounds (988,125), valued at $223.032 ($70,926); canned apples 4,917,008 pounds (4,909,387), valued at $218,532 ($218,158); and cider 17,450 gallons (17,167), valued at $8,707 ($8,120).

Other buyers of over $25,000 worth of fresh apples are:—Argentina $32,050; Belgium $499,438; Denmark $59,644; Egypt $110,665; Germany $187,106; Netherlands $338,357; Sweden $43,437; British South Africa $37,456; and Newfoundland $50,257. Other principal purchasers of dried apples are: Germany $73,227; and Netherlands $49,425.

Trade with Great Britain and United States

THE proportion of Canada's exports which went to the United Kingdom during the fiscal year 1933-34 was 39·3 per cent compared with 38·9 in 1932-33. The proportion to the United States was 33·6 per cent compared with 30·3. The proportion of imports which came from the United Kingdom was 24·2 per cent compared with 21·2 and from the United States 54·9 per cent compared with 57·2.

* * HERE AND THERE * *

A large tombstone and base was one of the many curious articles put up to bid recently at a Customs House auction of uncustomed, unclaimed and seized goods at Winnipeg. Only five dollars and twenty-five cents was at first offered. The auctioneer, with an appropriately grave look, was persuasive. "Only five and a quarter for this beautiful tombstone and base!", he inquired. "Do I hear five-fifty? Look at it, gentlemen; fit for anyone's grave. Of fine limestone, complete, and needing only your name on it. Why not buy a tombstone?" He finally got a higher bid from some person, far in the back of the crowd, who thought to provide for the future at bargain prices.

In all 71 lots were put up for sale. These included a fully-packed trunk, fifty pounds of seed peas, a porcelain teapot with a silver cosy, eight boxes of matzos, nine yards of blue serge, and many other miscellaneous articles.

Articles that found no buyers included a large box of mysterious solution for waving the hair, and good for taking spots off clothes too; a quantity of chemicals; a vapour bath; one golf club; two aeroplane propellers; one gross of stove bolts; bandage material; 400 feet of moving picture film; and 350 electric signals for automobiles.

Of interest to Customs officers in Canada is the description of the new Customs House completed recently in Yokohama, which is a good example of Japanese thoroughness and attention to detail. It comprises many features which are not found in similar public buildings in this country. The building was officially opened during the stay in Yokohama of the ss. *Empress of Asia*, whose commander, Captain A. V. R. Lovegrove, furnished the following details:—

The building is five storeys high. The first floor is devoted to the main entrance hall, public lobby, general affairs department, appraisement room, inspection department; the second floor has the accounting department, statistics section, plant quarantine department; bacteria and insect investigation department; the third floor comprises a special guest room, private waiting room, directors' room, chief inspector's room and secretariat, assembly room, preventive section and bonded zone section.

Something new, from the Canadian viewpoint, is shown on the fourth and fifth floors. On the fourth floor is a grand hall, a judo and fencing room, specimen room, dining room, kitchen and telephone operator's room, while the fifth is devoted to a lecture hall, a motion picture film inspection room, first aid room, printing room and chemical analysis room.

Port Royal, Nova Scotia, the first permanent settlement of European immigrants on the American continent north of the Gulf of Mexico, will be a centre of interest this summer in common with many Quebec towns that are celebrating the four hundredth anniversary of the first appearance of the French in Canada. In June, 1604, Demonts sailed into Annapolis Basin and on its shores established the capital of the French province of Acadia. Champlain, who accompanied Demonts, described this great harbour as "one of the most beautiful ports which I had seen on these coasts, where 2,000 vessels could be anchored in safety."

After wintering on the inhospitable island of St. Croix the expedition returned the following summer and started a colony. This was nearly 16 years before the Pilgrim Fathers landed on the coasts of Massachusetts. When Demonts returned to France he left able officers in charge of the new outpost, among which were Pontgrave, who was in command, Champlain, who three years later founded Quebec, and Poutrincourt, who was the real founder of Port Royal.

Despite severe trials and setbacks the little colony flourished during the next eight years. In 1613, however, a force under Capt. Samuel Argall was sent against Port Royal by the newly established settlements at Jamestown, Va., who feared the growing strength of the

French post. The fort changed hands six times before Gen. Francis Nicholson's forces from New England finally took possession in 1710 and renamed it Annapolis Royal in honour of Queen Anne.

During the one hundred or so years prior to its capture this small but powerful post had kept the whole Atlantic seaboard in a state of unrest. The English colonists never knew what day a French privateer or corsair would come sailing upon them. Even after its capture the little fort had to withstand further attacks. The following year it was set upon by Indians and Acadians, and several times subsequently attacked by French and Indians, as well as by American privateers who plundered it after the American revolution. In 1749 Col. Edward Cornwallis brought out an English colony and founded the town of Halifax, and immediately afterwards a civil government was established there in place of the military government at Annapolis.

All that remains to-day of the famous fort in the entrance to its peaceful valley is a stone gateway and a grassy mound.

PORT OF VICTORIA HAD ACTIVE FISCAL YEAR

The past fiscal year at the port of Victoria, B.C., was an active one. Customs and Excise revenue totalled $1,474,356, as compared with $1,424,881 collected in 1932-33. This shows an increase of $49,475. Excise tax receipts increased by $66,693, and Excise duty receipts by $15,175, while revenue from import duty and sundry collections decreased, the former by $32,352 and the latter by $41. The revenue statement in detail covering 1933-34

The Ogden Point piers in the outer harbour, Victoria, B.C.

was as follows:—import duty $746,638, Excise tax $596,644, Excise duty $146,101, sundry collections $4,973.

Business transacted at the Customs postal branch in the past fiscal year, as compared with the previous year, was:—collections $52,817 ($67,383), packages handled 23,567 (24,335), entries received 1,723 (1,822). Totals for the respective years at the Customs express branch were:—collections $21,289 ($18,142), packages handled 2,990 (2,698), entries received 512 (460).

Foreign vessels entered at the port of Victoria in 1933-34 numbered 1,967, registered tonnage 2,627,881 tons, foreign vessels cleared 1,938, registered tonnage 2,313,142 tons; vessels entered coastwise 2,992, registered tonnage 2,942,697 tons, vessels cleared coastwise 3,056, registered tonnage 2,950,814 tons; total number of vessels entered 4,959, registered tonnage 5,570,578 tons; total number of vessels cleared 4,994, registered tonnage 5,263,956 tons.

Principal Exports

The principal commodities exported in the past fiscal year were lumber and wheat. Lumber exports totalled 95,857,599 f.b.m., as compared with 16,693,313 f.b.m., exported in the previous year, an increase of nearly eighty million feet. Wheat exports decreased to 831,136 bushels from a total of 1,717,329 bushels exported in 1932-33.

Automobiles reported inwards during the past fiscal year totalled 2,957, outwards 3,604, as against 2,995 inwards and 3,850 outwards in 1932-33. Passengers for the respective years numbered inwards 10,756 (11,883), outwards 12,690 (14,828). Touring permits issued for Canadian automobiles outwards numbered 1,402 (1,451).

Air Service Active

Aeroplanes reported inwards from foreign countries numbered 218. Outwards to foreign countries 211. Coastwise aeroplanes flying between Victoria and Vancouver (Canadian Airways Limited) made 240 round trips; passengers carried 2,305, mail 472 pounds, express 343 pounds. Mail carried from Victoria to Seattle, Washington, totalled 1,814 sacks, weight 68,251 pounds; mail carried from Seattle to Victoria 632 sacks, weight 13,537 pounds. The Seattle-Victoria Air Mail, Inc., made 132 round trips in 1933-34.

Few passengers are carried between Seattle and Victoria as the air service between these points is for air mail only. This service connects with the liners plying to and from the Orient, Honolulu, and the Antipodes. In addition to the mail carried 41 packages of undeveloped news reel films were forwarded from the Orient ships to Seattle for rapid distribution to the film industry in the United States.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net collections by Districts received during the two months of the Fiscal Year May, 1933 and May, 1934. (Decrease marked *).

Districts	1933-34	1934-35	Increase or Decrease	Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	61,297 88	71,688 53	10,390 65	Fort William..	112,546 22	77,310 97	* 35,235 25
Halifax........	604.492 59	608,192 45	3,699 86	Winnipeg......	992,704 04	952,453 77	* 40.250 27
St. John.......	415,332 27	389,326 48	* 26,005 79	Regina........	126,007 93	127,484 89	1,476 96
Quebec........	755,536 14	572,766 51	* 182,769 63	Saskatoon.....	79,172 01	59,154 03	* 20,017 98
Montreal......	11,656,326 54	11,497,103 46	* 159.223 08	Calgary.......	490,746 62	477,417 08	* 13,329 54
Ottawa........	2,178,046 73	2,160,297 50	* 17,749 23	Edmonton.....	215,400 66	201,251 73	* 14,148 93
Kingston	113,103 17	98,564 73	* 14,538 44	Vancouver.....	1,789,312 55	1,906,082 99	116,770 44
Belleville......	293,409 52	302,111 75	8,702 23	Yukon.........	3,979 03	1,978 63	* 2,000 40
Toronto.......	9,785,423 45	10,970,920 94	1,185,497 49				
Hamilton......	2.364,214 99	2,476,948 40	112,733 41	Total........	35,308,701 55	36,296,044 22	987,342 67
London........	3,271,649 21	3,344,989 38	73,340 17				

OGULNIK JUDGMENT IN FAVOUR OF DEPARTMENT

The Department of National Revenue was awarded judgment recently against Samuel M. Ogulnik and Co. Limited, a Montreal tailoring establishment, for arrears of sales tax from November, 1921 to date. The tailoring establishment claimed that as merchant tailors making uniforms under contract for railway companies, police, government departments, hotels, etc., they were not liable for the consumption or sales tax and that they were exempt under the provisions of Section 95 (2), and the regulations re merchant tailors; they claimed that as they made the garments to the individual measure, delivered them to individual customers on their own premises, they were entitled to regard themselves as merchant tailors and not taxable as manufacturers.

Extracts from Judgments

The Court of King's Bench of Quebec held unanimously that the firm are properly subject to the provisions of the Act requiring payment of the tax. Some extracts from the judgments of the several judges are interesting. The Chief Justice, Sir Mathias Tellier, after outlining the contentions of the Crown and the Defendant, says:—

As we have seen above, they make or manufacture on order suits, costumes and uniforms, both for private individuals to whom they sell by retail for their personal use or that of someone of their dependents, or for organizations, large or small, such as Government Departments, Municipal Corporations, Railway or Hotel Companies, The Liquor Commission, etc., ordering same from them wholesale at so much a piece or otherwise, to give them to their employees and officers.

In the first case, they make what the merchant tailor, as defined by the regulation, ordinarily makes; in the second, their case is no longer that of the ordinary merchant tailor.

It is actually true that the uniforms they deliver under a wholesale order are always made on measures and fitted to the various employees who will wear them; but that does not make their sale by wholesale a sale by retail, the employees being in no way parties to the contract and serving only so to say, as patterns or models.

Besides, the author of the wholesale order is not necessarily the consumer. It is not a gift he makes to his employees and officers when he gives them the uniforms he has bought for them. His contract with them is not free, but commutative. He gets something, money or service, in return for each uniform. The contrary would be absurd.

Justice Rivard says:—

The Statute (R.S.C. 1927, Chap. 179, section 86) levies a sales tax on "the sale price of all goods produced or manufactured in Canada."

It is the general rule. From the very provision of the law, just as from all that may be said or may be invoked on the meaning of the terms "produced or manufactured," I do not hesitate to come to the conclusion that the products from the making of clothing are included in this description. In order to exclude from this section the merchant tailor, it would be necessary to add to the context restrictions not contained therein, or else assume that the legislator desired the words to mean something else. What can a merchant tailor do in his shop, if not to manufacture or produce? If, therefore, there were no exception to the general rule of section 86, the case would be decided.

The Judge then pointed out the provisions of the Regulations and Section 95, Subsection 2 of the Act.

Justice Rivard says further:—

About which, we must first note that the exemption must not go beyond the limits of the provision which authorizes the Minister to grant it. The Minister can only exempt from taking a licence and paying the sales tax those who would be justly qualified as "small manufacturers or producers," and who, further, do only a retail business. The exemption can only, therefore, be granted to retailers, and producing exclusively in small quantities; if it extended further, the exemption would be ultra vires.

How could we assimilate to that small producer the manufacturer equipped to make suits in large series and who claims he is: "a contractor of uniforms and liveries," who in one year sells in fact uniforms for $169,328.83, and in five years has sold for $601,528.03? Those uniforms and those liveries were made on requisitions, on orders, according to instructions and orders from various organized bodies or corporations, the Canadian Pacific Railway Co., The Canadian National Railway, the Mount Royal Hotel, the Ritz Carlton Hotel, the House of Commons, the Department of Public Works, the Bank of Montreal, the Provincial Police, etc., requiring quantities for their employees. It was necessary to fit the uniforms to each one undoubtedly, but that does not change anything in the operation. The defendants nevertheless operated their industry on a large scale; they produced liveries made on measures and sent, when necessary, their agents to take the measures outside, where the employees were; they made them in quantities and upon orders, not from those who were to wear them, but from the patrons who bought them to have them worn by their numerous servants and who paid for them, all under contracts passed with each company.

This is neither operating the business of a small manufacturer or of an "ordinary merchant-tailor," nor selling his products exclusively by retail nor selling them exclusively to the "consumer or user."

For that part of their operation, the only one for which they are taxed, the defendants do not come under this exception; the general rule applies.

The appeal taken by the Crown was against the judgment of the late Mr. Justice Martineau of the Superior Court of Quebec who, in the judgment of May 23, 1932, decided in favour of the defendant company and dismissed the action of the department with costs.

The judgment of the Court of King's Bench reverses that of the lower court and upholds the Department's contention, allowing the total sum claimed, with interest and costs.

TRAFFIC AT NIAGARA FALLS

International automobile traffic through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges, in April last, was lighter than in April, 1933, totalling 99,711 automobiles, and 103,015 automobiles in the respective months. Passengers carried numbered 392,828 as against 447,318, other vehicles 6,477 as against 6,398.

Further comparative figures covering April this year and last were:—Sixty-day touring permits issued 3,630 (4,295), twenty-four hour permits 31,799 (31,539), traveller's vehicle permits 150 (148), six-month bonds 1 (5), permits issued for Canadian cars outwards 4,402 (3,765).

Re STRAWBERRIES

The Minister of National Revenue has ordered that the fixed valuation for duty purposes on Strawberries, as set forth in Appraisers' Bulletin No. 4197, is not to apply to shipments imported prior to the 25th May, 1934.

NEW COLLECTOR APPOINTED

A. L. Hoyt now in charge at Saint John

ARTHUR L. HOYT, for the past seventeen years Inspector of Customs and Excise with headquarters at Saint John, New Brunswick, has been appointed Collector of that port, succeeding James McKinney, deceased. Mr. Hoyt is a native of New Brunswick and entered the Customs service at McAdam Junction in 1902. In 1912 he was transferred to the Inspection Service with the rank of Senior Clerk, receiving his promotion to Inspector five years later. On several occasions Mr. Hoyt has filled the position of Acting Collector efficiently, and he brings to his new position a thorough knowledge of the duties involved, gained from many years experience in Customs-Excise work. News of his appointment as Collector of the important port of Saint John is welcomed by his many friends in the service and outside.

A. L. Hoyt, appointed Collector of Customs and Excise at Saint John, N.B.

* * NEWS AND COMMENT * *

HALIFAX, N.S.: R. H. Pope, for the past ten years Assistant Inspector of Customs and Excise, has been appointed Collector at Halifax, to succeed W. C. Acker, superannuated. The new Collector entered the Customs service in 1912 at Pictou, N.S., as Acting Preventive Officer. In 1919 he was classified as Customs Clerk, and as Senior Customs Clerk the same year. Five years later he was promoted to the Assistant Inspectorship. Mr. Pope has acquired a wide knowledge of Customs-Excise work. He has been employed as relieving officer at various points, and in the past few years served as acting Collector at a number of the larger Nova Scotian ports.

During April last 408 vessels entered and cleared the port of Halifax, compared with 479 for April, 1933, and 490 for April, 1932. The total cargo tonnage handled inward and outward during April, 1934, is reported at 169,265 tons, compared with 115,878 tons for April, 1933, and 128,235 tons for April, 1932. Since January last, the total number of vessels arriving and departing is reported at 1,669, compared with 1,668 for the same period of 1933 and 1,688 for the first four months of 1932.

WINNIPEG, MAN.: J. Jacobsen, Senior Customs-Excise Examiner, in charge of the C.N.R. sufferance warehouse, Winnipeg, was retired on superannuation, April, 1934. The members of his staff, together with other port officers and representatives of the Canadian National Railways, met to wish Mr. Jacobsen good health and happy days after 28 years service.

W. E. Roscoe, on behalf of his fellow officers and those assembled, presented Mr. Jacobsen with a travelling case and a brief case. J. T. Bailie, Surveyor of the port, also paid tribute to Mr. Jacobsen, as did T. H. Tebo, local freight agent of the Canadian National Railways. W. J. Grant presented Mr. Jacobsen with a framed photograph of himself and his staff as a permanent reminder of the years during which they had worked together. Mr. Jacobsen made fitting reply and thanked all the officers for their co-operation.

SIDNEY, B.C.: On the occasion of his retirement from office on superannuation recently, J. J. White, Sub-Collector at the outport of Sidney, and Mrs. White, were tendered a reception by their many friends of the community of Saanich. Mr. White was presented with a Grandfather clock fittingly inscribed, and Mrs. White was given a travelling case and a basket of flowers. Mr. White entered the Customs service as Acting Preventive Officer in 1895. He received his appointment as Sub-Collector in 1918.

The address presented to the retiring Sub-Collector read in part as follows:—

> During the long period that you have held this important office your sound judgment, courtesy and kindly manner have endeared you to all. While giving strict attention to your official duties, we find as a private citizen you have used the time at your disposal in furtherance of every effort for community betterment and progress. On behalf of your many friends and associates and as a mark of esteem and friendship of the whole community, we would ask you to accept this token of appreciation of your many services.

TORONTO: Business transacted at the Customs postal branch, Toronto, in April, 1934, as compared with April last year, was as follows:—collections $66,708 ($53,052), packages received 27,360 (22,080), packages delivered 25,649 (20,386), entries 2,423 (1,923). Totals for the express branch were:—collections $209,024 ($146,719), packages received 24,476 (19,659), entries 2,966 (2,063).

CALGARY: The Inspector of Income Tax, Calgary, received two ten-dollar bills in an envelope postmarked Calgary, May 10, 1934. A note attached to the bills read " income tax conscience money cheated many years ago."

VANCOUVER, B.C.: While exports of logs from this port in April, 1934, were 4,973,760 feet b.m., imports of logs in the same period were 4,249,720 feet, according to the monthly harbour board report. This situation was brought about by the logging strike, the logs having to be brought in mainly from United States ports.

Lumber exports for April, 1934, were 14,379,636 feet while other articles shipped included:—

Flour, 82,822 barrels, canned fish, 68,603 cases, canned milk, 4,517 cases, apples, 4,591 boxes; grain, 3,537,884 bushels; hides, 252 tons; paper and pulp, 5,193 tons; spelter, 1,785 tons; fertilizer, 1,057 tons; concentrates, 7,265 tons; shingles, 67,505 bundles; doors, 16,222 pieces; malt, 632 tons.

Principal imports were: peanuts, 1,699 tons; oil—fuel, diesel, petroleum, 68,802 tons; bananas, 15,091 stems; canned pineapples, 14,485 cases; citrus fruit, 18,625 cases; dried fruit, 509 tons; coffee, 750 tons.

Montreal: The Inspector of Income Tax, Montreal, received by mail a ten-dollar bill accompanied by a letter in the French language explaining that it was restitution for Income Tax for the year 1931, and signed "An honest Citizen of Montreal."

April, 1934, collections at the Customs express branch, Montreal, exceeded collections for the same month last year by $51,485 and those of April, 1932, by $7,931. Following is a comparative statement covering business transacted in April this year and last:—collections $167,145 ($115,660), entries 2,058 (1,521), packages delivered 9,560 (6,794). At the Customs postal branch collections totalled $57,833 in April, 1934, as against $56,959 in April, 1933.

Sherbrooke, Que.: The port of Sherbrooke, Quebec, shows a net increase in Customs-Excise collections in the past fiscal year of 24 per cent over the previous year. The months of April and May, 1933, registered decreases, but receipts in the remaining ten months were well over receipts for the corresponding months of 1932-33. Revenue for the year amounted to $898,613, as compared with $723,651 for the previous twelve months, an increase of $174,962. Receipts in detail were:—import duty $319,859, increase $49,182; sales and Excise tax on imports $138,805, increase $36,767; Excise tax $436,854, increase $89,339; Excise duty $2,851, increase $371; sundry collections $245, decrease $697.

Customs express branch collections in the past fiscal year totalled $20,568, an increase of $3,202 over the previous year. Postal branch collections totalled $12,297, a decrease of $579.

London, Ont.: Customs and Excise revenue collected at the port of London, Ontario, in the fiscal year ended March 31, 1934, amounted to $2,565,590, an increase of $7,031 over the previous year's revenue. Receipts in detail were as follows:—import duty $745,735, decrease $122,430; sales tax on imports $83,184, decrease $1,622; Excise tax on imports $168,126, increase $23,976; sundry collections $4,256, increase $178; Customs total $1,001,301, decrease $99,899; Excise tax $1,319,615, increase $102,172; Excise duty $244,673, increase $4,757; Excise total $1,564,289, increase $106,930.

Collections received at the Customs express branch, London, in the past fiscal year, totalled $62,847, entries 2,094. At the Customs postal branch collections totalled $27,329, entries 1,432.

Further totals for the port of London in the fiscal year 1933-34 were:—Customs entries 18,427; Excise tax entries 4,074; Excise duty entries 2,368; manifests received 14,131; manifests forwarded 153.

DRIED EGG ALBUMEN

By an Order in Council passed under Section 43 of the Customs Act, the Minister of National Revenue was authorized to fix the value for duty of Dried Egg Albumen, and he has, under such authority, fixed the value for duty thereof at 90 cents per pound in Canadian funds when entered under the Intermediate or General Tariffs.

The above value to apply at the point of production, and where the goods are shipped to Canada direct from an intermediate point, all charges to such points are to be added.

The provisions of Section 6 of the Customs Tariff Act to apply, and Dried Egg Albumen shipped on consignment without sale prior to shipment shall be subject to the same special duty as if the goods had been sold prior to shipment.

The above is not to apply to importations bona fide purchased on or before the 18th May, 1934, and in transit to Canada on or before the 1st June, 1934.

EXPORTS OF MEATS

Exports of fresh beef from Canada in March, 1934, were valued at $42,556, compared with $37,083 in March, 1933. Exports of bacon and hams were valued at $2,786,604 compared with $448,029 in March of the previous year.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) A shipment of goods arrives at the frontier from a foreign country by truck, either of foreign ownership or Canadian ownership. It is desired to transport the goods to an inland port without payment of duty at the original port of entry. Memorandum No. 2, 2nd revision, states that in cases of this kind, goods may be allowed to go forward to an interior port accompanied by an officer of Customs, record of goods to show on a Highway Manifest, Form A-8.

Has there been an amendment to this Memorandum, or a ruling from the department as to the interpretation thereof, which would allow the use of Form B. 12 In Transitu Entry to take the place of Highway Manifest Form A-8? If allowed to use Form B.12, how is this form to be taken to account at the receiving port, and what is the proper notation on the entry in place of the Manifest number?

(2) An officer now in the Customs-Excise service was employed by the Department of Soldier's Civil Re-establishment temporarily for a period of about 2 years, and finished his employment with this Department in the year 1921. He entered the Department of National Revenue, Customs and Excise Divisions, in 1924. Does he get credit for one half of his service with the Department of Soldier's Civil Re-establishment for superannuation purposes, or can he get credit for full length of service by paying 5 per cent of salary at that time plus interest charges?

(3) Which of the following officers at the same port would be considered senior, one who has the longest service, or one who received his permanent appointment first and is receiving the highest salary?

The answers are:—

(1) Goods arriving at a frontier port by motor truck intended for an interior destination, there to be entered and duty paid, are required to be accounted for on Highway Manifest Form A-8, as indicated in Section 16 of Memorandum No. 2, Second Revision, conditional, of course, upon an officer convoying the shipment to destination as provided in the regulations.

While there is no space provided thereon for Sending and Receiving Port numbers, there is ample room therefor, and these numbers should be inserted in the upper right hand corner at the ports concerned, for use on the entry in place of a manifest number. Form B-12 is equally suitable for this purpose, but since Form A-8 is the authorized form, the latter should be used.

(2) In the circumstances as set forth the employee is entitled to credit for only one-half of his service with the Department of Soldiers' Civil Re-Establishment—unless on coming under the Superannuation Act he elected to pay the 5 per cent, together with interest.

(3) The only answer which can be suggested is that no one of the three factors alone would determine seniority unless the other qualifications were equal.

These questions will be dealt with in the next number:—

(1) A horse and sleigh owned by a resident of Canada are seized by the United States Customs in the act of smuggling. A fine of $25 is imposed on the owner of the vehicle. On the payment of the fine the outfit is released and is returned to Canada. Does it become liable to duty and taxes on its arrival at the Canadian port?

(2) Is it necessary for an application for a Customs House Broker's licence to be submitted to the Department for approval by a Collector before a licence is issued?

(3) What Customs-Excise port collected the largest amount of revenue in the past fiscal year, and what was the leading Inspection District in the Collection of Income Tax?

Regarding Tourists' Permits

F. L. Whiting, Customs officer at Stanhope, P.Q., writes:—

I have read with much interest the article in the May issue on the above mentioned subject by the officer of Andover, N.B. We are all interested in anything which will result in a higher degree of efficiency in handling tourists' automobiles at the border ports, making it as easy as possible for the visitors and still protecting the revenue.

As the columns of the Review are open to officers to express their views on subjects of interest pertaining to the service I wish to discuss the three points mentioned in favour of issuing a 48-hour permit to foreign automobiles entering Canada.

The question of the lower cost of the permit is commendable and I think that a permit could be produced at a lower cost.

Completing the permit at the car would not be practical, for the reason that each officer would have to carry an office dating stamp and stamp pad in his pocket, as you could not stamp permits ahead.

It is quite possible that over 50 per cent of our tourists do not remain in Canada over 48 hours, but say that a party is given a 48-hour permit; they go to a small village or hamlet in Canada with the intention of leaving within the time limit of 48 hours, but change their mind and want to stay a week or so. They may have to travel thirty or forty miles to find a Collector of Customs to endorse their permit, or their car is liable to seizure under the regulations.

The only thing that a 48-hour permit would do in my opinion is to make more work for our patrol officers, and would certainly result in inconvenience for the tourist.

Wishing the Review continued success.

More About Snuff

D. A. McLennan, of the Customs-Excise staff, Fort Frances, Ont., writes:—

It has interested me to read the several articles on "Snuff" which have appeared in the Review from time to time. The information given the *Editor* that snuff was used by those who had lost their teeth and could no longer chew tobacco in leaf or plug form, seems rather startling when the consumption is reported as increasing constantly. Are there so many people with no teeth? The 753.772 pounds of snuff used in the past calendar year would allow 62,814 people one pound per month. Are these all toothless people? The 4,747 pounds imported may have been used in that manner, but the distribution of the domestic product will likely show that labourers, camp workers, bush men, and others engaged in outside work, use the great portion of the snuff manufactured in Canada.

The common method of use is to place a pinch, taken between finger and thumb, under the lower lip, holding the damp powder between the lower lip and the front gums of the lower jaw, until the strength has been extracted from it. A railroad worker told me that false teeth were a handicap in the use of snuff.

Snuff is packed in round cardboard containers with a tin lid, containing one-twelfth pound and dated at the factory, as the consumer demands it fresh. They will refuse a box that has been in stock too long.

These small boxes are labelled "Copenhagen Snuff," leading me to believe that the dark brown mixture was first used in this fashion, by mouth, by the Scandinavian peoples, who brought it to this continent when they invaded Minnesota. They imported their supply in earthenware jars until manufacturers here satisfied the new market. Outdoor workers of all racial origins adopted the habit and it has to a large extent replaced chewing tobacco.

"The Beau Brummels and Beau Nashs" of the long ago "who tapped their fingers delicately on begemmed boxes," have for successors in the habit, overalled gentry who pause in their labours to tap the tin lid of the modern product and probably say, "Have a chew of snoose, Bill," whereupon they stuff their lower lip till they have a chipmunk appearance, and continue with their sawing, chopping, digging or engine driving.

This information is not "Certified correct," but is deduced from visual evidence and local history. My personal interest in snuff ceased on the first trial and was only renewed by your articles in the Review and this is my contribution towards solving the snuff "Mystery."

The members of the staff at this port greatly appreciate the Review and its many interesting features.

JUST AMONG OURSELVES

MAY-JUNE

ADDITIONS

Ontario

Collingwood: W. V. Foreman, Customs Excise Examiner.

Cornwall: J. R. C. LeBlanc, Customs Excise Examiner (bilingual).

Cornwall: A. S. MacDonald, Customs Excise Examiner.

Cornwall: A. R. Revill, Customs Excise Examiner.

British Columbia

Nanaimo (Port Alberni): H. A. Hanson, Customs Guard.

Nanaimo (Port Alberni): George Stocker, Customs Guard.

Audit

P. A. Renaud, Excise Tax Auditor.

DEDUCTIONS

Quebec

Lake Megantic (Notre Dame de Bois): Edgar Dumoulin, Customs Excise Enforcement Officer (services terminated).

Montreal: Telesphore Blais, Customs Truckman (superannuated).

Montreal: Alfred Hetu, Customs Warehouse Foreman (superannuated).

Sherbrooke (Chartierville): J. E. L. Lescault, Customs Excise Enforcement Officer (services terminated).

Ontario

Windsor: M. G. Barclay, Customs Excise Examiner (resigned).

Manitoba

Emerson: A. F. Collard, Customs Excise Examiner (retired).

Saskatchewan

Moose Jaw (Willow Creek): E. J. Peachey, Sub-Collector of Customs and Excise L.S. (retired).

Alberta

Edmonton: J. H. Simpson, Customs Excise Cashier (superannuated).

British Columbia

Vancouver: W. G. Humble, Customs Excise Clerk (retired).

Victoria: William Jackson, Customs Excise Examiner (superannuated).

Promotions

P. G. Etherington, Customs Excise Examiner to Assistant Customs Appraiser, Fort William, Ont.

W. J. East, Computing Clerk to Customs Appraiser, Sarnia, Ont.

L. E. Allen, Principal Customs Excise Checking Clerk, to Chief, Customs Excise Checking Clerk, Administrative.

Promotion and Transfer

R. H. Pope, Assistant Inspector of Customs and Excise to Collector of Customs and Excise, Grade 5, Halifax, N.S.

J. S. deBilly, Special Excise Tax Auditor to Collector of Customs and Excise, Grade 5, Quebec, Que.

A. L. Graham, Head Clerk, Port of Toronto, to Inspector of Customs and Excise, Inspection Service.

Transfers

Robert Brown, Customs Excise Clerk, Winnipeg, Man., to Customs Excise Examiner, Sault Ste. Marie, Ont.

F. B. Liberty, Customs Excise Examiner, Stayner, Ont., to Customs Excise Examiner, Toronto, Ont.

T. J. McGuire, Customs Excise Examiner, Sarnia, Ont., to Customs Excise Examiner, Waterloo, Ont.

A. L. Hoyt, Inspector of Customs and Excise to Collector of Customs and Excise, Grade 5, Saint John, N.B.

ANIMAL INSPECTION STATIONS

Referring to Circular No. 193-C, Collectors are advised that Preventive Station of Estcourt, under the survey of the port of Quebec, P.Q. has been added to the list of Animal Inspection Stations through which animals subject to inspection only, but which are not subject to quarantine, may enter Canada.

CHICKENS FOR BRITAIN

In the past few months there has been an increased demand for Canadian chickens from British buyers. The largest shipment in 20 years—4,000 boxes—was sent to Britain recently. The birds in this shipment were mostly assembled in Winnipeg and were packed according to government standards and government inspected.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,110,343 53	9,438,218 88		
Less Refunds and Drawbacks	801,885 93	635,064 92		
Net	5,308,457 60	8,803,153 96	3,494,696 36	....
EXCISE TAXES	7,009,863 85	10,404,247 76		
Less Refunds and Drawbacks	153,237 53	157,085 65		
Net	6,856,626 32	10,247,162 11	3,390,535 79	....
EXCISE DUTIES	3,008,023 07	3,469,441 19		
Less Refunds and Drawbacks	85,886 03	46,034 84		
Net	2,922,137 04	3,423,406 35	501,269 31	....
SUNDRY COLLECTIONS	87,679 55	69,229 91		
Less Refunds and Drawbacks	11 20	0 30		
Net	87,668 35	69,229 61	....	18,438 74
Net Totals	15,174,889 31	22,542,952 03	7,386,501 46	18,438 74
Net Increase	....	....	7,368,062 72	

TOTALS FOR TWO MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	10,052,162 88	15,865,895 47		
Less Refunds and Drawbacks	1,292,062 95	1,443,004 25		
Net	8,760,099 93	14,422,891 22	5,662,791 29	....
EXCISE TAXES	9,557,730 09	14,289,073 29		
Less Refunds and Drawbacks	269,385 53	417,462 40		
Net	9,288,344 56	13,871,610 89	4,583,266 33	....
EXCISE DUTIES	5,297,849 04	6,132,643 10		
Less Refunds and Drawbacks	108,003 11	104,235 86		
Net	5,189,845 93	6,028,407 24	838,561 31	....
SUNDRY COLLECTIONS	141,001 65	115,208 83		
Less Refunds and Drawbacks	209 86	0 30		
Net	140,791 79	115,208 53	....	25,583 26
Net Totals	23,379,082 21	34,438,117 88	11,084,618 93	25,583 26
Net Increase	....	....	11,059,035 67	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF MAY, 1933, AND MAY, 1934.

—	May, 1933	May, 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	30,500,378 16	30,068,916 03	*431,462 13*	....

TOTAL FOR TWO MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	35,308,701 55	36,296,044 22	....	987,342 67

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY, AND THE TWO MONTHS ENDED MAY, 1933 AND 1934

———	May, 1933		May, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	45.576.337	....	57,899,511
Total Exports (Foreign Produce)	....	532,393	....	643,948
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	21,464.848	13,064.791	19.023,770	13.562,154
Wheat flour .... Brls.	565.080	1,735.078	481,725	1.652,024
Fish .... Cwt	155.280	1,110.792	159,254	1.036,061
Furs .... $	....	677,280	....	894,200
Meats .... Cwt.	92,328	1,091.797	190,565	2.511,872
Cheese .... Cwt.	15.403	175,922	9,723	119,421
Planks and boards .... M ft.	75.694	1.242,659	112,777	2,220,673
Wood pulp .... Cwt.	901.765	1,693,621	1.034,689	2,163,636
Newsprint .... Cwt.	3.374.379	6,416,141	4,441,416	7,618,467
Automobiles and parts .... $	....	1,118,673	....	1,862,987
Copper, partially manufactured.... Cwt.	190.684	1.112,128	320.358	2,571,204
Nickel, unmanufactured .... Cwt.	....	2.018,056	....	2.968,824
Imports entered for consumption—Free goods	....	13,601,987	....	22,436,926
Imports entered for consumption—Dutiable goods	....	19.324,643	....	20,446,078
Total imports entered for consumption	....	32.926.630	....	52,883,004

——	Two months ended May, 1933		Two months ended May, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	65.587.989	....	89,481,392
Total Exports (Foreign Produce)	....	832,698	....	1,108,886
PRINCIPAL ITEMS OF EXPORTS—				
Wheat .... Bush.	25,925,062	15,380,030	22,591,860	15,952,543
Wheat flour .... Brls.	799.467	2.451,952	822,346	2,799,705
Fish .... Cwt.	229.938	1.598,508	236,527	1.662,150
Furs .... $	....	1,483,690	....	1.479,151
Meats .... Cwt.	136.991	1.553.557	302,558	4.278,776
Cheese .... Cwt.	18.173	209.447	11.460	147,547
Planks and boards .... M ft.	109,429	1.779,657	173,646	3.437,687
Wood pulp .... Cwt.	1.574.377	2,965.660	1.777,835	3.843,638
Newsprint .... Cwt.	5.637,153	10.951.888	7.582.035	12,938,175
Automobiles and parts .... $	....	1.670.699	....	3.555,600
Copper, partially manufactured... Cwt.	310.241	1.773.369	595,192	4,693,999
Nickel, unmanufactured .... Cwt	....	2.741,463	....	5.414,832
Imports entered for consumption—Free goods	....	21.091.605	....	35,598,925
Imports entered for consumption—Dutiable goods	....	32.292.319	....	52,099,077
Total imports entered for consumption	....	53.383,924	....	87,698,002

The National Revenue Review

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

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J. Sydney Roe, Editor

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Neighbourly Visitors

IN this number of the REVIEW will be found an illustrated article covering the early season tourist travel from the United States passing into Canada through some of the principal Customs ports of entry. This has been a regular feature of the July number since the REVIEW made its first appearance in 1927 and the *Editor* acknowledges the co-operation of many Collectors and other officers in its preparation. A high standard of service is being and will be extended by Customs officers to these neighbourly visitors.

Assisting the Tourists

NOW the tourist season is here it may be of interest to allude again to the efforts put forth by the Department of National Revenue to make the way plain and the path easy for all bona fide tourists entering Canada. Customs procedure has been simplified. The new triplicate combined report and permit form has speeded up the passage through Customs. This was necessary during rush periods particularly at the points where international bridges, tunnels and ferries are located.

A sixty-day touring permit may be obtained, without bond, by a non-resident visiting Canada for purposes of health or pleasure but not for any commercial or business pursuits. This permit may be extended for another thirty days on making application to any Collector or Sub-Collector of Customs, and satisfying him as to the bona fides of the applicant as a tourist. If the visitor desires to extend the period to six months he may do so by giving a bond.

Generous provision has been made also for the entry of travellers' baggage, camping outfits, etc. The outfit usually brought in by a tourist, all of which was formerly subject to entry only on deposit, was also taken into consideration, and the regulations were amended to provide that fishing rods, guns, golf clubs, cameras, and many like articles the property of the tourist and brought in for his personal use, together with dogs and other animals imported for hunting purposes or as pets, may be admitted merely on being reported.

By official memorandum dated June 26, 1934, Collectors were advised that the provisions of subsection *(a)* of Section 1 of Departmental Memorandum No. 88 are amended to provide that outboard motors, tents and camp equipment brought in by a tourist for his personal use and not for gain or hire, may be included among those articles of tourists' outfits which may be admitted without deposit, conditional, however, upon compliance with the requirements applicable in respect of all articles admitted under the section referred to.

Whether the tourist enters Canada by land, water or air, equal facilities, lenient and unrestrictive, have been provided. The aeroplane is becoming increasingly popular as a means of travel to summer resorts, hunting and fishing haunts, and Customs air ports and harbours have been constructed at convenient points.

The visitor to Canada is assured of a welcome and of courteous and efficient service from all Customs officers at both border and inland points.

Low Cost of Collection

FOR the past fiscal year the percentage cost of collection of Customs-Excise revenue was 03·37. This is the lowest figure since 1930, when it stood at 03·30. The following year collection costs rose to 04·45, then to 04·87, dropping to 03·86 in 1933. Figures for the year 1915, when the collection of war-tax revenue was first included, stood at 04·77. Percentage expense of collection of Customs revenue in Canada since Confederation has varied between a high mark of 07·09 reached in 1869 and a minimum of 02·49 in the years 1920 and 1924. In 1922 and for subsequent years, when the Excise Department was merged with the Customs, the percentage expense of collection has been calculated on the combined Customs and Excise revenue.

Departmental Rulings

DOLLS' clothing, including hats, stockings and shoes, which are designed for use as playthings by children, and which are not adapted for use as infants' wearing apparel. Tariff item 624a as toys.

This ruling is effective on and after the 23rd May, 1934.

Small blankets and other bedding for dolls' beds or dolls' carriages, which are designed as playthings for use by children, and which are not adapted for practical use. Tariff item 624a as toys.

This ruling is effective on and after the 23rd May, 1934.

Furniture pulls and knobs, per sample, without bolts, and such pulls with bolts embedded or otherwise permanently secured therein. Dutiable according to material and finish.

Separate bolts and nuts, of iron or steel, coated or not. Tariff item 430.

The title of the magazine formerly known as "Producer" (Official Organ of American National Live Stock Association), as listed under tariff item 184c on page 10 of Appraisers' Bulletin No. 4176, has recently been changed to "American Cattle Producer."

Changes in List of Ports

Stanley Bridge, a postal collecting station under the survey of the port of Charlottetown, P.E.I., closed from 29th May, 1934.

Milton West, a postal collecting station under the survey of the port of Toronto, Ontario, closed from 1st June, 1934.

Markdale, a postal collecting station under the survey of the port of Toronto, Ontario, closed from 1st July, 1934.

Note also the following corrections to the list of ports:

Alberni, a postal collecting station under the survey of the port of Nanaimo, B.C. Postal parcels to be manifested on the outport of Port Alberni.

Comox, a postal collecting station under the survey of the port of Nanaimo, B.C. Postal parcels to be manifested on the outport of Union Bay.

Courtenay, a postal collecting station under the survey of the port of Nanaimo, B.C. Postal parcels to be manifested on the output of Union Bay.

Atlin, B.C., a postal collecting station under the survey of the port of White Horse, Y.T. Postal parcels to be manifested on the outport of Carcross, Y.T.

Meaford, re-established as an outport and warehousing port under the survey of the port of Collingwood, Ontario, effective from the 1st of July, 1934.

Sawdust and Shavings

COLLECTORS were advised by official circular dated June 28, 1934, signed by Mr. D. Sim, Commissioner of Excise, that the Department has hitherto held that sawdust and shavings were exempt from sales tax as "fuel other than in liquid form."

Effective July 2, 1934, the Department will hold sawdust and shavings to be exempt from tax as fuel, only when they are used as such, and sawdust and shavings for other uses will be subject to the tax on the sale by the manufacturer or producer.

Montreal and Toronto Collections Increased

COLLECTIONS at the two principal Customs-Excise ports of Montreal and Toronto are on the up-grade, as the following facts indicate:—

Revenue collected at both the Customs express branch and the Customs postal branch, Montreal, increased substantially in May last over May, 1933. Totals for the respective months were as follows:—express branch—collections $169,469 ($126,197), packages delivered 10,432 (8,345), entries 1,240 (1,785); postal branch—collections $69,515 ($61,334). Additional figures covering business transacted at the postal branch in May last were:—parcels received 32,006, parcels cleared 31,518, parcels undelivered 488, entries passed 1,956.

Revenue collected at the Customs express branch, Toronto, during the month of May, 1934, amounted to $215,828, an increase of $37,956 over collections for May, 1933. Packages received in the respective months totalled 53,953 and 40,805, entries 3,108 and 2,565. At the Customs postal branch collections in May last totalled $69,010, packages received 28,110, packages delivered 25,828, entries, 2,480 as against the following for May, 1933:—collections $58,876, packages received 24,300, packages delivered 22,602, entries 2,153.

Air Travel Increased

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, in May, 1934, increased at nearly all points compared with May last year, as the following figures show:—

Aeroplanes inwards 66 (38), outwards 64 (38); passengers inwards 97 (40), outwards 109 (59); baggage inwards 139 pieces (51 pieces), outwards 141 pieces (90 pieces); bags of mail inwards 370, weight 5,312 pounds (336, weight 4,134 pounds), outwards 213, weight 5,860 pounds (242, weight 6,058 pounds); express parcels inwards 220 (194), outwards 1 (9); touring permits issued for United States aeroplanes 1 (1); value of aeroplane parts imported $123 ($203).

Weights and Measures Act

THE attention of the Department has been drawn to the fact that glass graduated cups and and pitchers used as domestic measuring utensils are being allowed entry at Customs without having first been examined and approved by an Inspector of Weights and Measures.

In this connection Collectors are referred to the provisions of Circular 420-C, which clearly state that when such articles are imported notification should be given to the Inspector of Weights and Measures for the district, and that delivery is not to be permitted until the Inspector has declared the entry of such articles to be lawful under the Weights and Measures Act.

Collectors are instructed to deal with such importations accordingly.

More Cigarettes and Spirits

EXCISE statistics show that in May last there were increased duty collections on spirits, cigarettes, cigars, manufactured tobacco and malt, compared with May, 1933. The comparative tables are:—

Comparative statement of Excise duty collections during the months of May, 1933, and May, 1934:—

May, 1934, spirits potable, $550,923; May, 1933, $458,211. May, 1934, spirits, non potable, $72,402; May, 1933, $70,741. May, 1934, malt, $366,081; May, 1933, $348,770. May, 1934, cigars, $30,760; May, 1933, $29,444. May, 1934, cigarettes $1,726,406; May, 1933, $1,444,256. May, 1934, manufactured tobacco, $444,323; May, 1933, $392,051. May, 1934, foreign raw leaf tobacco, $351,200; May, 1933, $366,806. May, 1934, beer, $37,762; May, 1933, $26,992. May, 1934, licences, $878; May, 1933, $1,978. May, 1934, validation fee, $10,791.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of May, 1933, and May, 1934:—

May, 1934, tobacco, cut, 1,731,922 pounds; May, 1933, 1,490,955 pounds. May, 1934, tobacco, plug, 415,972 pounds; May, 1933, 408,219 pounds. May, 1934, cigarettes, number 431,682,250; May, 1933, 360,832,990. May, 1934, cigars, number 10,325,277; May, 1933, 9,857,264. May, 1934, snuff, 74,322 pounds; May, 1933, 60,581 pounds. May, 1934, foreign raw leaf tobacco, 869,923 pounds; May, 1933, 914,839 pounds.

Much Freight Through Welland Canal

FREIGHT using the Welland canal in May last was the heaviest for any May. It amounted to 1,287,121 tons as against 1,165,853 in 1931, the previous high May record, and 1,109,132 tons in May last year. Wheat was lighter than in 1933 by 148,570 tons or 4,952,300 bushels, but all other grains were much heavier than last year. Bituminous coal increased by 152,244 tons and iron ore by 33,448; no iron ore passed through in May, 1933.

Large Export of Bacon and Hams

THE export of bacon and hams in May, 1934, amounted to 139,664 cwt. valued at $2,126,571. This is an advance over April when the export was 102,347, cwt. at $1,671,103 and over May, 1933, when it was 78,065 cwt. at $812,787.

Great Britain is by far Canada's best customer, the amount in May being 139,126 cwt. valued at $2,110,050.

Coal Imports in May

CANADA imported 1,560,577 tons of coal in May, 1934, a 27·7 per cent advance over the May, 1929-1933 average of 1,222,229. Imports of anthracite coal amounted to 460,046 of which Great Britain supplied 302,019 and the United States 158,027. Bituminous coal imports totalled 1,100,517 tons, made up of 1,047,596 from the United States and 52,921 from Great Britain.

Increase in Export of Paper

IN May last the export of newsprint was 4,441,416 cwt. valued at $7,618,467 compared with 3,374,379 cwt. at $6,416,141 in May, 1933. The total export of paper and manufactures of paper was valued at $8,074,867 compared with $6,667,696 a year ago. Of last May's export $6,498,418 went to the United Kingdom.

Canadian Hardwood for Britain

AN increase of 100 per cent in sales of Canadian hardwood to Great Britain for the first three months of this year is reported. The figures are placed at 1,206,000 cubic feet this year compared with 604,000 cubic feet during the same period in 1933. Canadian hardwood is being used in increasing quantities in Great Britain for flooring, furniture, and the manufacture of automobile bodies.

Britain Buys Canadian Honey

EXPORTS of honey from Canada in 1933 amounted to 2,806,770 pounds valued at $281,657, and showed increases of 22·1 per cent in quantity and 45·9 per cent in value over the 1932 exports of 2,298,350 pounds valued at $193,013. The United Kingdom was Canada's best customer, purchasing 2,213,899 pounds valued at $254,090. Imports of honey into Canada were relatively small, amounting to only 28,770 pounds valued at $3,141, chiefly from Jamaica and the United States.

Canada's Agricultural Wealth

THE gross agricultural wealth of Canada for 1933 is estimated at $5,230,994,000 as compared with revised estimates of $5,209,760,000 for 1932. This is made up of lands valued at $2,032,769,000, buildings $1,342,924,000, implements and machinery $650,664,000, live stock $403,135,000, poultry $33,456,000, animals on fur farms $7,262,000, and agricultural production $760,784,000.

Increased Imports of Tea

TEA imports in April, 1934, amounted to 6,713,873 pounds valued at $1,594,261 compared with 5,717,140 at $1,414,782 in March and 890,889 at $116,765 in April, 1933. Tea imports in the last twelve months have been larger than in the previous twelve, the quantity being 42,015,211 pounds of the value of $8,867,213 compared with 37,933,885 at $4,638,290.

Grain and Flour Exports to Britain

WHEAT exports to the United Kingdom in May, 1934, amounted to 14,568,391 bushels valued at $10,341,835 compared with 13,086,521 bushels at $7,894,456 in May last year, an increase in both volume and value. Wheat flour amounting to 255,828 barrels valued at $832,750 were exported to the United Kingdom during May. This is in comparison with 214,729 barrels at $683,728 in May of last year. Barley to the amount of 73,999 bushels was exported to the United Kingdom during May, compared with 121,998 in May last year, a considerable decrease. The export of oats to the United Kingdom also decreased, from 750,313 last year to 738,333; and rye from 25,714 bushels last year to 17,142.

Export of Farm Products to United States

THE export of Canadian farm products to the United States in May, 1934, was valued at $470,483 compared with $648,051 in May, 1933. There were decreases in wheat and bran, shorts and middlings, and increases in the export of potatoes, turnips, horses, maple sugar and wool.

Increased Exports to Empire Countries

EXPORTS to British Empire countries in May, 1934, amounted in value to $32,028,000 compared with $21,663,000 in May last year. The increase was $10,365,000 or over 47 per cent. The increase to the United Kingdom was 46 per cent. Exports to foreign countries amounted to $25,872,000 compared with $23,914,000, an increase of $1,958,000 or 8 per cent.

The six largest exports by countries were as follows, the figures within brackets being those of a year ago: United Kingdom $26,116,000 ($17,877,000); United States $17,202,000 ($13,857,000); Australia $1,654,000 ($1,126,000); Netherlands $1,487,000 ($1,824,000); Germany $1,087,000 ($994,000); Belgium $1,059,000 ($1,721,000).

There were 25 British Empire countries to which increased domestic exports went in May, 1934, the figures in brackets being those of last year: United Kingdom $26,116,000 ($17,877,000); Irish Free State $459,000 ($197,000); Aden $7,000 ($4,500); British East Africa $64,000 ($35,000); British South Africa $584,000 ($385,000); Southern Rhodesia $36,000 ($16,000); Gambia $755 ($197); Gold Coast $6,545 ($5,027); Nigeria $10,000 ($8,000); British India $482,000 ($138,000); Ceylon $30,000 ($7,000); Straits Settlements $94,000 ($33,000); British Guiana $117,000 ($67,000); Barbados $106,000 ($95,000); Jamaica $347,000 ($250,000); Trinidad and Tobago $256,000 ($154,000); Smaller British West Indies $145,000 ($128,000); Gibraltar $1,115 ($681); Malta $47,000 ($3,300); Newfoundland $638,000 ($531,000); Australia $1,654,000 ($1,126,000); Fiji $8,280 ($4,600); New Zealand $581,000 ($269,000); Smaller Oceania $1,453 ($779); Palestine $10,000 ($5,000).

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net collections by Districts received during the three months of the Fiscal Year June, 1933, and June, 1934. (Decrease marked *.)

Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	65,565 38	160,632 72	95,067 34
Halifax	653,799 15	664,711 63	10,912 48
St. John	434,069 57	425,319 39	* 8,750 18
Quebec	802,785 66	595,453 92	* 207,331 74
Montreal	12,571,557 33	12,131,215 95	* 440,341 38
Ottawa	2,455,939 92	2,346,764 71	* 109,175 21
Kingston	117,443 97	102,685 11	* 14,758 86
Belleville	320,675 61	314,183 93	* 6,491 68
Toronto	10,407,904 78	11,472,001 39	1,064,096 61
Hamilton	2,426,005 50	2,571,168 63	145,163 13
London	3,700,605 42	3,816,758 84	116,153 42
Fort William	116,915 67	89,015 68	* 27,899 99
Winnipeg	1,093,290 79	1,056,380 50	* 36,910 29
Regina	130,166 25	132,760 54	2,594 29
Saskatoon	85,154 24	63,704 58	* 21,449 66
Calgary	531,341 98	508,596 31	* 22,745 67
Edmonton	231,513 58	213,129 89	* 18,383 69
Vancouver	1,981,668 48	2,091,654 44	109,985 96
Yukon	20,641 99	14,175 01	* 6,466 98
Total	38,147,045 27	38,770,313 17	623,267 90

NOVA SCOTIA FISHERIES

The total value of Nova Scotia fisheries in 1933 was $6,010,601, compared with $6,557,943 in 1932. These totals represent the value of the fish as marketed whether sold for consumption fresh or canned, cured, or otherwise prepared. The lobster fishery is of chief importance, with a total marketed value of $1,884,715, followed by cod with $1,442,599. Decreases from 1932 are shown in the catch and marketed value of the lobsters, but increase in both are shown for cod. Other chief kinds of fish for which increases in catch and marketed value are recorded are mackerel, herring, halibut, swordfish and scallops.

* * HERE AND THERE * *

There is an old adage which runs "better late than never." Here is a case in point:—

Recently a resident of Montreal wrote the Department stating that his conscience was troubled for the reason that eighteen years ago he brought into Canada a pair of shoes for his wife, and did not declare them at Customs. The purchase price of the shoes was given as $5 and the duty and tax applicable at that date amounted to $1.88. This amount was forwarded to the Department by the individual in question, who expressed relief that at last he had got this thing off his mind.

Interest manifested in the arrival of the Dionne quintuplets at Corbeil, Ont., seems to be undiminished.

The Department of National Revenue has from the first co-operated in every way with Dr. Dafoe and his associates in their efforts to provide modern sustenance and nutrition for the five tiny tots, whose struggle for existence appeals so much to human sympathy and interest.

Many Canadians have tendered assistance in varied forms, both practical and monetary. From residents of the United States came "mother's milk" from Chicago, honey from Georgia, a steam incubator from Chicago, five layettes from New York, a kerosene operated refrigerator from Buffalo, baby powder from Milwaukee, and other donations.

Dr. Bundeson, Medical Officer of Health, Chicago, secured the mother's milk and located the much needed incubator. The honey and baby powder were privately given, and the layettes were the gift of some generously disposed person who preferred modestly to have the consignor indicated on the billing as "unknown."

The national parks of Canada constitute one of the greatest playground inheritances of any nation. They are now 18 in number and have a total area of 12,059 square miles. The largest is Jasper, which occupies 4,200 square miles on the eastern slopes of the Rocky Mountains in Alberta. Banff, also on the eastern slopes of the Rockies in Alberta, with its 2,585 square miles, is the second largest. Prince Albert park in Saskatchewan has 1,869 square miles, and Riding Mountain park, in Manitoba, 1,184 square miles. The parks are not only famous centres for tourists and campers, but are valuable sanctuaries for wild animal and bird life. The number of animals in the fenced areas is placed at 12,740.

A report on the national parks of Canada just issued shows that during the fiscal year 1932-33 they attracted more than 582,000 visitors. There are within the park limits 496 miles of motor roads, and they are also well served by railway or steamship services. Year by year new areas are made accessible, while the rugged grandeur of natural conditions is faithfully protected.

Turning the pages of a new dictionary recently the *Editor* found some interesting examples where familiar words once had strange meanings. For instance the word *divan,* now generally signifying a cushioned seat, once meant, amongst other things, a Customs house; the word *money*, of which so much is heard but so little seen these days, is but the slightly changed name of a Roman goddess, while *salary* meant simply salt. *Divan* is from the Persian word *diwan*, and is of the same lineage as the Arabic dogana and the French douane. It has arrived at its modern significance through a curious chain of meanings: a bundle of written sheets, a collection of poems, a collection of public documents, a register, an office of accounts, a Customs house, a cigar shop, a smoking room, a cushioned seat. *Money* is from *Moneta,* an old name for Juno, the Roman goddess of admonition, in whose temple at Rome money was coined. The word *mint* is from the same source. The first salary (from salarium, salt) history has any record of was the allowance made to the Roman soldier for his salt, a precious commodity in those days.

The little word *dicker* had an old and honourable beginning though, through misuse and bad association, its dignity has been greatly lessened. *Dicker* is a corruption of *decuria,* set of ten. The Latin word was applied especially to a bundle of ten hides, used by the Romans as a unit of tribute and barter among their conquered subjects along the northern frontiers of the empire. In North America much similar bartering was done with the Indians by the fur traders, and in this way the word acquired its present meaning, to haggle.

EARLY SEASON TOURIST TRAVEL ACTIVE

Facts and Figures from Leading Ports of Entry

Niagara Falls is one of the favourite tourist spots which draws thousands of sightseers from all parts of Canada and the United States. This is a view from the air of the Canadian and American falls and the Falls View Bridge.

IT has been the practice in past years to present in the July number of the Review details of early tourist travel. The following article has been prepared from information supplied the *Editor* by Collectors and other officers at the principal ports and outports of entry. Some of the reports indicate that the early season travel from the United States is of the same volume as in the corresponding period of last year. Others note a small decline. Before the season closes next Autumn the volume of travel, as in past years, will be augmented considerably. Long week-end touring parties from Friday until Monday, are again a feature this year, as they were in the 1933 season.

AT ST. STEPHEN, N.B.

Owing to the severity of the past winter the tourist season in the neighbourhood of St. Stephen, N.B., opened later than usual. Forest fires and heavy rains also tended to reduce the number of tourists travelling in this vicinity. With the disappearance of these hindrances, however, traffic increased and soon approximated that of the same date last year. Comparative figures for the seasons 1934 and 1933, up to June 13, were:—sixty-day touring permits issued 1,020 (1,084), traveller's vehicle permits 35 (50), permits issued for Canadian cars leaving Canada 336 (291).

This illustration shows Ferry Point bridge at St. Stephen. N.B., over the St. Croix river between Calais, Maine, and St. Stephen. This bridge is part of Route No. 1 from Florida to Halifax. This view gives an intimation of the average daily traffic during the tourist season.

AT ROCK ISLAND

E. J. Struthers, Collector, informs the REVIEW that a substantial increase in tourist traffic through the port of Rock Island, Quebec, is noted since April 1 this year, compared with the early months of the tourist season of 1933. Traffic on Empire Day, May 24, and on Decoration Day, May 30, was heavier than in any previous year. Automobiles entered and cleared in 1934 and 1933, from January 1 to May 31, were as follows:—United States automobiles inwards 17,756 (15,830), outwards 17,597 (16,517), Canadian automobiles inwards 9,259 (9,736), outwards 9,570 (9,576). The decrease in the number of Canadian cars this season is due to the fact that the road north from Rock Island to Sherbrooke was impassable from December to early in April.

Many cars have arrived from such distant points as California, New Mexico, the Panama Canal Zone, Alberta, Manitoba and New Brunswick. The usual number of tourists are entering at Rock Island bound for Murray Bay, Quebec, and the Gaspe. One tourist remarked that he was entering to spend his thirtieth summer at North Hatley on Lake Massawippi, twenty miles north of Rock Island.

AT HIGHWATER, P.Q.

In order that tourist travel may be handled more efficiently through the outport of Highwater, a new Customs office has been erected at the border.

During April and May, 1934, 5,825 vehicles reported inwards and 5,744 outwards, making a total of 11,669. During the same period of 1933, 4,765 reported inwards and 4,719 outwards, total 9,484, an increase of 2,185 vehicles for April and May, 1934, over the same period of 1933.

Permits issued to United States vehicles entering Canada during April and May, 1934:—E-50 tourist vehicle permits 60 days, 1,613; E-50B, travellers' vehicle permits 207; 24-hour permits 2,591; total 4,411. Permits issued during April and May, 1933, to United States vehicles entering Canada, E-50, 1,275, E-50B, 204 and 24-hour 1,672, total 3,151, a total increase of 1,260 United States vehicles entering Canada at this outport over the same period of 1933.

AT TROUT RIVER

A new Customs House has been completed at Trout River, Quebec, an outport of Athelstan. This busy outport is on the international border on No. 4 Highway, which runs between Montreal and Malone, N.Y. It has a staff of ten officers.

Poor road conditions in the vicinity of Trout River accounted for decreased tourist traffic in the early part of this season compared with last. Comparative figures for the five months period, January 1 to May 31, 1934 and 1933, were as follows:—sixty-day touring permits issued 1,142 (3,037), 24-hour permits 1,570 (929), passengers inwards 9,263 (12,778).

At Philipsburg

Canadian automobile travel through the outport of Philipsburg, Quebec, this year from April 1 to June 15 was heavier than for the same period last year, while the United States traffic was considerably less. Totals for the respective periods were as follows:—sixty-day touring permits issued 8,129 (8,669), 24-hour permits 1,433 (1,746), Canadian automobiles outwards 3,506 (3,294), inwards 3,251 (3,175).

An important frontier point of entry for United States tourists is at Philipsburg, Quebec. This illustration shows the Customs Office.

At Cantic, P.Q.

Traffic through the outport of Cantic, Quebec, has increased substantially this season compared with the same period of last year. This is especially noticeable in the number of Canadian cars, which has almost doubled. Comparative totals of automobile traffic in 1934 and 1933, up to May 31, were as follows:—sixty-day touring permits and bus permits issued 4,632 (4,148); twenty-four-hour permits 490 (236); permits issued for Canadian cars inwards 2,315 (1,219).

Cantic is on a direct route between New York and Montreal, which borders Lake Champlain and the Richelieu River. It is a busy junction point, handling freight and passenger train service in addition to the heavy highway traffic.

At Noyan, P.Q.

Travel through the outport of Noyan has begun well, as comparative figures for April and May, 1933 and 1934 will show:—1933, 60-day permits, 911; 24-hour permits, 257. 1934, 60-day permits, 1,097; 24-hour permits 317.

Three permanent officers comprise the staff here, with an extra officer when traffic conditions require, usually during July, August and September.

At Cornwall

At the port of Cornwall, Ontario, 3,980 automobiles, inwards and outwards, reported between May 17 last, on which date the new international bridge connecting Cornwall with Rooseveltown, New York, was opened to traffic, and May 31.

At Prescott

For the 1934 season of tourist travel at Prescott, Ontario, the usual staff of seven officers are on duty every day, Sundays and holidays included. From 5.30 a.m. until midnight never less than two officers are constantly on duty, which enables them to handle traffic in and out with care and dispatch.

In addition to tourist traffic, the foot passengers are quite numerous, some 46,854 having entered during the period January 1 to May 31, 1934. Commencing this season on May 24 the local ferry company opened a twenty-minute service for holidays and Sundays until the end of October, and from July 1 until September 30, 1934, there is twenty minute service daily from 7 a.m. to 6.20 p.m.

Comparative statement of foreign automobiles inward, January 1 to May 31 inclusive:—1933, 60-day permits 2,817, 24-hour permits 610; 1934, 60-day permits 1,925, 24-hour permits 479.

At Niagara Falls

Arrangements for the influx of tourists from the United States through the port of Niagara Falls are outlined for the Review by W. S. Byers, Collector, as follows:—

The number of Customs officers stationed at each International Bridge will be:—Falls View Bridge, 18; Lower Steel Arch Bridge, 17; Queenston-Lewiston Bridge, 8. This includes three seasonal officers assigned to duty by the Department for the summer tourist travel. In addition, it is anticipated that during July, August and September, this staff will be augmented by officers from the

Main Office, on Saturdays, Sundays and holidays.

The instructions of the Commissioner of Customs that officers coming in contact with the public must be neatly attired and use tact and courtesy, have been impressed upon each member of the staff.

Conferences have been held with the Inspector in charge of Immigration, and the Superintendents of the International Bridges, in order that all departments will co-operate in the prompt and efficient movement of the motor traffic.

Both foreign and Canadian automobile tourist traffic through the port of Niagara Falls this season, from April 1 to June 11, increased slightly compared with the same period of last year. Touring permits issued for United States automobiles numbered 99,356, as against 99,230 last year, and permits issued for Canadian cars inwards numbered 40,662, as against 38,666 last year. Permits issued for United States cars in the respective periods consisted of the following:—sixty-day permits 14,001 (14,237), traveller's vehicle permits 413 (356), twenty-four hour permits 84,942 (84,637).

W. S. Byers, Collector, states that again this year many visitors to the Chicago Exposition are crossing into Canada, and large numbers, also, have been attracted by the Toronto Centennial. Tourists are arriving earlier than usual to visit northern Ontario and Quebec, particularly the mining regions. Many of these visitors are bound for places considerably farther north than the usual summer resorts and playgrounds. The spring racing, field sports and fishing have attracted the usual number of tourists, also summer resorts along Lake Erie and Lake Ontario are well patronized by the daily commuter from New York State.

At Fort Erie

At Fort Erie where the Peace Bridge and ferry provide excellent facilities for incoming and outgoing tourist traffic the total number of automobiles inward and outward for April and May was 159,589; inward 80,578 and outward 79,011. Total number of passengers inward 273,396, outward 260,283. April was a quiet month compared with last year, but May showed an improvement, and there was a large increase during the first half of June.

The Department has assigned eight seasonal officers to take care of this season's business. Crystal Beach summer resort opened on Decoration Day, May 30, and had the largest day in four years. It was estimated that there were 12,000 people on the grounds.

Peace Bridge officials report that on Decoration Day the total number of cars passing over the Peace Bridge was slightly over ten thousand. There was no unnecessary delay of the traffic and all travellers over the bridge were treated with courtesy and dispatch.

Traffic over the bridge during May of this year was eleven per cent greater than the same month last year, and for the first six days of June traffic showed an increase of slightly over thirty-three and one-third per cent compared with the first six days of June last year.

At Windsor

Sixty-day touring permits and traveller's vehicle permits issued at the port of Windsor, Ontario, in the period between January 1 and June 1, 1934, numbered 37,711, as compared with 43,147 issued in the same period last year. Twenty-four-hour permits numbered 264,601, as against 280,597. Permits

The Ambassador Bridge, linking Sandwich and Detroit, is a popular avenue of tourist travel between Canada and the United States.

issued for Canadian cars leaving Canada for touring purposes totalled 12,680, and for periods of 24 hours or less 288,231. During the same period last year 13,435 touring permits were issued for Canadian cars and 308,592 twenty-four-hour permits.

A. H. Dalziel, Collector, informs the Review that preparations are completed at his port to handle the heavy tourist traffic expected during the summer season. The several points of entry have been manned as follows:—Ambassador Bridge—26 Customs-Excise Examiners and 3 Senior Customs-Excise Examiners; Tunnel—38 Customs-Excise Examiners and 3 Senior Customs-Excise Examiners; Ferry—23 Customs-Excise Examiners and 3 Senior Customs-Excise Examiners.

At Walkerville

Automobile traffic at the outport of Walkerville was quite heavy early in the season, and week-ends and holidays exceptionally heavy. Indications point to a good season of tourist travel. The ferry company are running two boats giving fifteen minute service from 5.30 a.m. until 1 a.m. the following morning. Fifteen Customs officers on the ferry landing work in shifts to cover the above hours.

Tourist travel at Walkerville for the months of April and May, 1934, and 1933 (in brackets):—Automobiles inward 18,755 (15,197), increase 3,558; 60-day permits 1,871 (1,445), increase 426; automobiles in for 24 hours 16,884 (13,580), increase 3,304; passengers inward 85,067 (68,610), increase 16,457; passengers outward 86,820 (76,785), increase 10,035; Canadian automobiles out 1,023 (758), increase 265; automobiles outward 18,771 (13,963), increase 4,808.

Through Sarnia

Increased automobile tourist traffic through the port of Sarnia, Ontario, in the months of April and May this year over the same months in 1933 is reported by S. A. Cole, Collector. Totals for the respective periods were:—vehicles entered 9,911 (9,453); under 60-day touring permits 3,711 (3,729); under 24-hour permits 3,546 (3,120); other vehicles entered 2,654 (2,604); daily average 324 (317).

At Sault Ste. Marie

Owing to the late opening of ferry navigation, namely April 17, at the port of Sault Ste. Marie, Ontario, tourist travel this year up to May 31 fell below last year's figures. Sixty-day touring permits issued numbered 151, as compared with 157 isssued in the same period last year, and 24-hour permits numbered 948 as compared with 1,256.

At Emerson, Manitoba

Foreign cars entered through the port of Emerson, Manitoba, up to June 16, 1934, showed a slight falling off compared with the same period last year. Totals for the respective years were 4,098 and 4,683. Sixty-day touring permits issued numbered 1,169, as compared with 1,080 last year, and 24-hour permits numbered 2,929, as compared with 3,603. Permits issued for Canadian cars outwards totalled 2,791, as against 2,608.

Eight officers, five comprising the permanent staff and three seasonal, handle the automobile traffic at this port.

At Coutts, Alberta

Everything being favourable an increased tourist season is looked for through this outport this year as the Sunshine Trail, reputed to be the longest international highway in America, is now completed as an all weather highway from Los Angeles in the south to one hundred miles north of Edmonton, and has an improved grade extending to the Peace River. From this highway one has easy access to the various National Parks and summer resorts in the Canadian Rockies, and this port is the point of entrance to Canada on this highway and traffic which was diverted on account of road conditions in former years will now use this well advertised highway.

In British Columbia

Canadian and foreign automobile traffic through the outports and Preventive stations under the survey of the port of New Westminster, B.C., from January 1 to May 31, 1934, was heavier than for the same period last year. The net increase in Canadian cars reported outwards totalled 15,019, and in foreign cars reported inwards 1,694.

* * NEWS AND COMMENT * *

Ottawa: The seventh convention of the Dominion Customs and Excise Officers Association was held in Ottawa from June 20th to the 23rd, there being forty delegates present representing port staffs from Halifax to Vancouver. Questions of interest to the service were discussed, and the delegates had the opportunity of confereing with Honourable R. C. Matthews, Minister of National Revenue, Mr. H. D. Scully, Commissioner of Customs and Mr. David Sim, Commissioner of Excise.

A pleasant feature of the convention was a luncheon held at the Chateau Laurier, at which Honourable R. C. Matthews was the guest of honour. A brief and witty address by the Minister was appreciated by those present. He alluded to the value of personal contacts, such as the convention afforded, and stressed the importance of constant courtesy in dealing with the public. Brief speeches were also made by Mr. Scully, Mr. Sim, Mr. Fraser Elliott, K.C., Commissioner of Income Tax, and Mr. E. D. Lennie, Chief Inspector of Customs and Excise.

There were also present at the luncheon a number of the chiefs of the various Customs-Excise branches at headquarters, and also a number of Collectors, including F. M. Journeaux, Collector at Ottawa; F. T. Pattison, Fort Erie; J. B. White, Prescott; E. J. Struthers, Rock Island; and Arthur Laing, Montreal.

R. Colvin, Collector at Hamilton, who has for several years been President of the Association and has done excellent work on its behalf, retired, and A. C. Savage, Toronto, was elected President. The list of newly elected officers is as follows:—

President, A. C. Savage, Toronto; Vice President, J. E. Lamb, Quebec; Secretary, T. H. Burns, Ottawa; Treasurer, J. H. Wood, Ottawa. Vice Presidents of Provinces, J. Hare, Halifax, Nova Scotia; R. F. Logan, Saint John, New Brunswick and Prince Edward Island; H. A. Hebert, Montreal, Quebec; E. Perry, Toronto, Ontario; J. T. Bailie, Winnipeg, Manitoba; T. W. McPhail, Moosejaw, Saskatchewan; J. H. Duke, Edmonton, Alberta; J. W. Kenning, Vancouver, British Columbia.

Walkerville, Ont: Customs and Excise receipts for the outport of Walkerville for May were double those of May of last year. Last year's total for the month was $459,714 while this year's total amounted to $1,055,231, showing an increase of $595,517.

Ottawa: Philip Henry Tod, for approximately fourteen years an Auditor of the Income Tax Division, Head Office, died on the 18th May last. He was born in Edinburgh, Scotland, sixty-two years ago, was educated at Watson's College, Edinburgh, and obtained his degree of Chartered Accountant in Glasgow. In 1906 he came to Canada, settling in Calgary, where he was engaged in private practice until the outbreak of the war.

In 1914 Mr. Tod enlisted with the Canadian Army Service Corps in Calgary and left for France in 1915. At the close of the war he returned to Canada where he became associated with the firm of Peat, Marwick, Mitchell and Company, chartered accountants, in Montreal until he joined the Business Profits War Tax Staff in 1920.

Halifax: In May, 1934, a total of 375 vessels entered and cleared the port of Halifax compared with 543 in May, 1933, and 538 in May, 1932. The net registered tonnage is reported at 455,952 as against 507,823 tons in May, 1933, and 563,474 tons in May, 1932. The number of vessels engaged in the trans-oceanic service entering and clearing during May last totalled 133 compared with 134 in May, 1933. Coastwise vessels entering and clearing during May totalled 242 as against 409 for May, 1933.

Since January last, the total number of vessels arriving and departing at the port of Halifax is reported at 2,045, compared with 2,211 for the same period of 1933 and 2,226 for the first five months of 1932. The total cargo tonnage handled inward and outward during May, 1934, is reported at 124,648 tons as compared with 99,979 tons for May, 1933, and 116,984 for May, 1932.

Since January 1st, the total cargo tonnage handled inward and outward amounted to 967,974 tons as compared with 641,511 tons for the first five months of 1933, or an increase of 51 per cent.

EDMONTON: As a result of one of the finest June seasons in many years, Alberta is now a veritable garden through the wooded sections in the central and northern areas along the foothills from south to north. Foliage growth is two weeks in advance of recent years, and frequent rains this month have kept the countryside fresh and delightful. While the rains make side-roads somewhat difficult to travel, all main highways of the province, including 2,000 miles of gravelled road, and linking up summer and mountain resorts with the main centres, are in good condition for motor traffic, since these are all-weather roads. Tourists planning motor trips to Alberta resorts need have no qualms concerning weather conditions.

The Banff-Windermere highway, one of the most noted scenic routes on the continent, was opened officially during the latter part of May, and is already accommodating many tourists. The highway leads from Banff, famous Alberta mountain resort, southwestward into Yoho park in B.C. and south towards the United States border.

QUESTION BOX AND LETTER BAG

These questions were asked in the last number:—

(1) A horse and sleigh owned by a resident of Canada are seized by the United States Customs in the act of smuggling. A fine of $25 is imposed on the owner of the vehicle. On the payment of the fine the outfit is released and is returned to Canada. Does it become liable to duty and taxes on its arrival at the Canadian port?

(2) Is it necessary for an application for a Customs House Broker's licence to be submitted to the Department for approval by a Collector before a licence is issued?

(3) What Customs-Excise port collected the largest amount of revenue in the past fiscal year, and what was the leading Inspection District in the collection of Income Tax?

The answers are:—

(1) If articles seized by the United States Customs for infractions of their laws are returned to the owner thereof merely on payment of penalty, the articles are allowed free entry on return to Canada, providing the regulations established under tariff item 709 are complied with.

On the other hand, if the articles are forfeited and are sold by public auction or tender and are purchased by the original owner, on return to Canada they are subject to duty, as the provisions of tariff item 709 and the regulations established thereunder cannot be complied with, the ownership of the articles having changed.

(2) The attention of Collectors of Customs and others concerned is drawn to the revision of Memo. No. 10, issued on May 15, 1934. Applications for Customs House Brokers licences should be forwarded to the Department, the Collector in his covering letter signifying his approval or disapproval of the application. Attention is drawn also to Regulation No. 10, which is new and provides that the discontinuance by a licensee of the active business of a Customs House broker at the port where such license is issued, will constitute a sufficient reason for revocation thereof.

(3) The answer to each of these questions is Montreal.

These questions will be dealt with in the next number:—

(1) Are small moving picture cameras, owned by tourists entering Canada, exempt from deposit under regulations?

(2) Why does the fiscal year end on March 31? Has it always ended on that date?

(3) In view of the increasing number of tourists and other visitors arriving by aeroplane, must such aeroplanes arrive and depart from a Customs air harbour?

Regarding Tourists Permits

F. T. Pattison, Collector at Fort Erie, Ont., writes:—

I have read Mr. McPhail's letter suggesting that a short form of tourist permit be issued for cars touring Canada for 48 hours. This would be impossible at the Peace Bridge.

On Monday, May 30, we handled about 11,000 automobiles and between the hours of one and two o'clock on that day there were over 1,400 cars inward from the United States. Less than 10 per cent of the cars took out tourist permits, the other 90 per cent deposited their United States licence card which is the quickest and safest way to handle automobiles, as it is necessary for the visitor to return and pick up his card in order to drive in his own state.

We have had as high as 2,500 cars an hour inward. It would not matter how short the tourist form is made, as it would be necessary to have the tourist's name and address, his licence number, serial and motor number and make of car, which all takes time. The cars would have to be parked in the parking yard until the permit was completed, as we could not hold them on the exits of the bridge as in a very short time we would have half a mile of cars blocked on the bridge.

I would suggest that instead of accepting the deposit of the license card for 24 hours that we accept it for 72 hours which carries the United States tourist over the week-end. If they come in Friday and stay over Saturday and Sunday we could accept the deposit of the licence card instead of making out Form E-50.

For the calendar year 1933 there were deposited 657,173 licence cards and every one of these was called for.

I think the traffic on the frontier highways is entirely different from that on the bridge at Windsor, Niagara Falls and Fort Erie, which are opposite large United States cities.

W. D. Sideleau, Customs-Excise Officer, Hereford Road, P.Q., writes:—

May I give you my opinion regarding the suggestion of H. W. McPhail concerning a 48-hour tourist permit.

That would only be splitting hairs by a number of questions quite annoying for the tourists because if there are those who only stay in the country 48 hours or less, many remain longer than that. Several of them do not know in advance the length of their stay in Canada and the result would be that there would be some who would be embarrassed by remaining longer than 48 hours or would leave the country sooner than they would have done had they been in possession of a 60-day permit.

As to statistics they will not be any more exact than they are now and perhaps they would be less exact. If the 60-day permit leaves room for exaggeration, the 48-hour permit would leave room for attenuation which is just as bad. On the other hand, the questionnaire distributed to the tourists at various times during the season is used as a basis for the statistics rather than the length of time given on the permit.

In my opinion, there will never be a better permit than that which is now in use and I hope that this suggested 48-hour permit will never be accepted.

It will give more work, will expose many tourists to be embarrassed with an outstanding permit and finally would cost more to the Government.

SUGAR EXPORTS

Refined sugar exports to all countries in 1933 were of the value of $843,613, the leading consignments being to the following: Newfoundland $554,244, Norway $145,087, British Honduras $72,246, British West Indies $42,889, Bermuda $20,279. The exports to all countries in 1932 were $428,337 as against $728,825 in 1931.

JUST AMONG OURSELVES

JUNE-JULY

ADDITIONS

Nova Scotia

Lunenburg: B. H. McLaughlin, Customs Excise Clerk.

Quebec

Coaticook (Baldwin's Mills): Joseph White, Acting Customs Excise Enforcement Officer.

Ontario

Collingwood (Stayner): R. J. Allen, Acting Customs Excise Enforcement Officer.

Hamilton: W. B. Blackborow, Customs Truckman.

British Columbia

New Westminster (Douglas): L. H. Bagg, Customs Excise Examiner.

Vancouver (Englewood): V. M. Galbraith, Acting Customs Excise Enforcement Officer.

Administrative

H. H. Butler, Clerk, Grade 2.

Miss F. E. Harterre, Stenographer, Grade 2.

Miss Elsie Stafford, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Lunenburg: J. A. Anderson, Customs Excise Clerk (superannuated).

Quebec

Rimouski (St. Ann des Monts): Charles Thibault, Customs Excise Enforcement Officer (retired).

St. Armand (Pigeon Hill): J. L. Demers, Customs Excise Enforcement Officer (services terminated).

Ontario

Brantford: F. J. Charlton, Express and Postal Computing Clerk (superannuated).

Goderich: Andrew Porter, Collector of Customs and Excise, Grade 1, Registrar of Shipping (superannuated).

Toronto: William Whiteside, Customs Truckman (deceased).

Toronto: R. E. Young, Special Exciseman, Grade 1 (superannuated).

Saskatchewan

Regina: J. S. Hornibrook, Senior Customs Excise Clerk (superannuated).

British Columbia

Vancouver (Englewood): L. F. Hoy, Acting Customs Excise Enforcement Officer (services terminated).

Victoria: J. W. Lorimer, Customs Excise Examiner (deceased).

Administrative

J. O. S. R. Loyer, Clerk, Grade 2, Re-assigned to a position in Department of Trade and Commerce.

F. J. A. Old, Clerk, Grade 2, Re-assigned to a position in Department of Marine.

Investigation

Drawbacks, F. R. Bullis, Investigator of Drawback Claims (superannuated).

Values, W. F. Reid, Investigator of Values (deceased).

PROMOTIONS

W. R. Young, Customs Excise Clerk to Collector of Customs and Excise, Grade 2, Truro, N.S.

W. L. J. Caron, Customs Excise Clerk to Collector of Customs and Excise, Grade 2, Hull, Que.

W. R. Thomas, Computing Clerk to Customs Appraiser, London, Ont.

E. H. Young, Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2, North Bay, Ont.

F. A. McCann, Assistant Customs Appraiser to Customs Appraiser, Windsor, Ont.

G. W. Pickering, Cashier and Computing Clerk to Collector of Customs and Excise Grade 2, Prince Albert, Sask.

DISMISSALS

Montreal: Lionel R. Bourdeau, Customs Excise Clerk (for misappropriation of Crown Funds).

Fort Erie: W. B. Wilson, Customs Excise Examiner (for being in possession of spirits unlawfully imported).

PRODUCTION OF WOOL

The production of wool in Canada in 1933 is placed at 19,206,000 pounds from 3,388,552 sheep and lambs as compared with 20,518,000 pounds from 3,647,207 sheep and lambs in 1932.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	5,649,452 53	7,105,366 16		
Less Refunds and Drawbacks	421,030 68	649,262 62		
Net	5,228,421 85	6,456,103 54	1,227,681 69	
EXCISE TAXES	7,381,988 39	10,048,842 69		
Less Refunds and Drawbacks	209,299 50	169,974 85		
Net	7,172,688 89	9,878,867 84	2,706,178 95	
EXCISE DUTIES	3,452,363 35	3,732,693 01		
Less Refunds and Drawbacks	45,032 01	44,604 28		
Net	3,407,331 34	3,688,088 73	280,757 39	
SUNDRY COLLECTIONS	57,487 20	67,236 41		
Less Refunds and Drawbacks	1 50	19 00		
Net	57,485 70	67,217 41	9,731 71	
Net Totals	15,865,927 78	20,090,277 52	4,224,349 74	
Net Increase			4,224,349 74	

TOTALS FOR THREE MONTHS

	1933 -34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,701,615 41	22,971,261 63		
Less Refunds and Drawbacks	1,713,093 63	2,092,266 87		
Net	13,988,521 78	20,878,994 76	6,890,472 98	
EXCISE TAXES	16,939,718 48	24,337,915 98		
Less Refunds and Drawbacks	478,685 03	587,337 25		
Net	16,461,033 45	23,750,578 73	7,289,545 28	
EXCISE DUTIES	8,750,212 39	9,865,336 11		
Less Refunds and Drawbacks	153,035 12	148,840 14		
Net	8,597,177 27	9,716,495 97	1,119,318 70	
SUNDRY COLLECTIONS	198,488 85	182,445 24		
Less Refunds and Drawbacks	211 36	19 30		
Net	198,277 49	182,425 94		15,851 55
Net Totals	39,245,009 99	54,528,495 40	15,299,336 96	15,851 55
Net Increase			15,283,485 41	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JUNE, 1933, AND JUNE, 1934.

—	June 1933	June 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,838,343 72	2,474,268 95	364,074 77	

TOTAL FOR THREE MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	38,147,045 27	38,770,313 17		623,267 90

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE, AND THE THREE MONTHS ENDED JUNE, 1933 AND 1934

		June, 1933		June, 1934	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	45,967,773	...	58,045,528
Total Exports (Foreign Produce)		...	504,641	...	597,024
Principal Items of Exports—					
Wheat	Bush.	16,998,672	11,021,002	18,425,933	14,367,142
Wheat flour	Brls.	544,507	1,876,386	441,064	1,534,212
Fish	Cwt	197,019	1,805,385	215,599	2,213,934
Furs	$	...	606,598	...	513,416
Meats	Cwt.	110,045	1,147,855	141,957	2,052,634
Cheese	Cwt.	40,984	440,212	28,943	321,184
Planks and boards	M ft.	94,700	1,607,801	123,730	2,475,305
Wood pulp	Cwt.	1,043,408	1,904,248	994,880	2,115,882
Newsprint	Cwt.	3,043,030	5,696,713	4,043,553	6,816,158
Automobiles and parts	$	...	1,072,240	...	2,319,815
Copper, partially manufactured	Cwt.	226,968	1,476,242	214,175	1,679,118
Nickel, unmanufactured	Cwt.	...	3,055,106	...	2,713,890
Imports entered for consumption—Free goods		...	14,603,318	...	21,138,481
Imports entered for consumption—Dutiable goods		...	19,015,587	...	25,529,821
Total imports entered for consumption		...	33,618,905	...	46,668,302

		Three months ended June, 1933		Three months ended June, 1934	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	111,555,762	...	147,526,920
Total Exports (Foreign Produce)		...	1,337,339	...	1,705,910
Principal Items of Exports—					
Wheat	Bush.	42,923,734	26,401,032	41,017,793	30,319,685
Wheat flour	Brls.	1,343,974	4,328,338	1,263,410	4,333,917
Fish	Cwt.	426,957	3,403,894	452,126	3,876,084
Furs	$	...	2,090,288	...	1,992,567
Meats	Cwt.	246,323	2,701,412	444,515	6,331,410
Cheese	Cwt.	59,157	649,659	40,403	468,731
Planks and boards	M ft.	204,129	3,387,458	297,376	5,912,992
Wood pulp	Cwt.	2,617,785	4,869,908	2,772,715	5,959,520
Newsprint	Cwt.	8,680,183	16,648,601	11,625,588	19,754,333
Automobiles and parts	$	...	2,742,939	...	5,875,415
Copper, partially manufactured	Cwt.	537,209	3,249,611	809,367	6,373,117
Nickel, unmanufactured	$	...	5,796,569	...	8,128,722
Imports entered for consumption—Free goods		...	35,694,923	...	56,737,916
Imports entered for consumption—Dutiable goods		...	51,307,906	...	77,631,745
Total imports entered for consumption		...	87,002,829	...	134,369,661

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The National Revenue Review

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TRADE AND REVENUE TABLES, DEPARTMENTAL RULINGS, QUESTION BOX, STAFF NOTES

August, 1934

Vol. VII No. 11

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

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J. Sydney Roe, Editor

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Courtesy Acknowledged

THE Collector at Windsor, Ontario, has forwarded to the *Editor* a letter received recently from a resident of Detroit. The letter reads in part:—

> Permit me to thank you for the courtesy shown me in connection with the bringing of some of my personal belongings into Canada. I have rented a house for the summer and autumn on the lake shore, and the one bright spot in my moving there, which is always something of a chore, was the lack of delay and the consideration which I received from your officers at the tunnel exit.

Good Instruction

THE following Editorial comment appeared in a recent issue of the *Ottawa Journal:*—

> "All officers at international border points must remember that courtesy first, last and all the time is required by the department" is the definite instruction issued by Mr. Matthews, Minister of National Revenue, to customs officers. It is good instruction. Good, not merely because courtesy at the boundary line makes for international friendship and adds to the pleasure of travel, but because it is good business. When Zachariah Fox, the great Liverpool merchant, was asked by what means he realized his fortune, he replied: "Friend, by one article alone, and in which you may deal, too, if you care to—it is courtesy."

To the Last Cent

A CASE of squaring conscience to the last cent was brought to the *Editor's* notice recently. An envelope was received by the Inspector of Income Tax, Toronto, containing 1 ten-dollar bill, 1 five-dollar bill, 2 two-dollar bills and one cent. The accompanying note read:—

> Enclosed find $19.01, being tax on amount of income short reported for 1933. Having learned through the Oxford Group the principle of absolute honesty, and the making of restitution, I take this means of making the matter right.

The Inspector of Income Tax, Toronto, also received recently the sum of fifteen dollars with a note that the amount was for Income Tax owing the Government.

Promoted to Inspectorship

JAMES C. HUNTER has been promoted from the position of Assistant Inspector of Income Tax to the position of Inspector of Income Tax, Fort William, from June 1.

Changes in Ports

Mitchell, an outport and warehousing port under the survey of the port of Stratford, Ontario, closed from 1st August, 1934.

Aurora, a postal collecting station under the survey of the port of Toronto, Ontario, closed as from 1st July, 1934.

Increased International Air Traffic

COMPARED with June last year business transacted through the Customs Air Harbour at St. Hubert, Quebec, in June, 1934, showed substantial increases at most points, as the following summary, covering June 1934 and June 1933, shows:—aeroplanes inwards 70 (43), outwards 67 (42); passengers inwards 109 (61), outwards 136 (91); baggage inwards 129 pieces (113 pieces), outwards 156 pieces (165 pieces); bags of mail inwards 380, weight 5,822 pounds (371, weight 5,108 pounds), outwards 212, weight 6,308 pounds (254, weight 6,791 pounds); express inwards 107 pieces (170 pieces), outwards 1 piece (nil); touring permits issued 5 (3); flights cancelled owing to weather conditions, inwards 1 (nil), outwards 2 (nil).

Extended to Australia

COLLECTORS are advised that by Order in Council (P.C. 1451) dated 7th July, 1934, passed under the authority of subsection (*a*) of Section 4 of the Customs Tariff, the benefits of the British Preferential Tariff are extended to goods the produce or manufacture of the Commonwealth of Australia, with the exception of the following products:

Butter, raisins and dried currants, wheat, and wheat flour.

This Order is effective on and after July 10, 1934, the date of publication in the *Canada Gazette.*

Departmental Rulings

FRACTIONS of a degree in the test of Wines may be disregarded for duty purposes. (This supersedes the ruling on Pages 36 and 42 of Appraisers' Bulletin No. 327).

Clothespins, per sample, which are about 2⅝ inches in length, are considered to be practical articles suitable for use indoors in hanging up light fabrics or small articles of clothing, such as lingerie, hosiery or baby clothes, and are rated for duty under Tariff Item 506a, notwithstanding that they may, on occasions, be used by children as toys or playthings.

Loose-leaf binders are rated for duty under Tariff Item 623.

Electric hair dryer, per illustration, in which are incorporated an electric element and a small built-in electric motor and fan, is rated for duty under Tariff Item 427.

Thread protectors of iron or steel, to protect the threads of iron or steel pipe, whether imported separately or imported attached to the pipe, are rated for duty under Tariff Item 446a.

Fittings of iron or steel, for use on iron or steel pipes or tubes, whether imported separately or imported attached to the pipes or tubes, are dutiable under Tariff Item 400.

Bobbin boards, quill boards and cone boards are of a class made in Canada and, therefore, not entitled to entry under Tariff Item 413.

Axle shafts and springs for automobiles and motor trucks, whether for production or for service, are held to be of a class made in Canada and, thereforee, liable to special or dumping duty.

Precious Metals Marking Act

THE Department has forwarded for the information and guidance of officers of Customs and Excise and others concerned a copy of a pamphlet containing the Precious Metals Marking Act, 1928 (as amended to April 20th, 1934), with regulations to date established by Order in Council.

Imported fountain pens with the pens or the nibs marked " 14K gold filled " or " 14K gold plated " should be refused delivery, and a specimen of each importation sent to the department with the name and address of the importer and exporter. The importer should then be afforded the opportunity of returning the shipment under Customs supervision, and if this action is not taken promptly, the goods should be reported to the department as a seizure on Form K9.

Shipments of silver plated hollow-ware stamped " Sheffield Reproduction " using antimony as a base should be detained and particulars of same reported to T. A. Burns, Inspector, Precious Metals Marking Act, Department of Trade and Commerce, Ottawa. One piece from each such shipment should, if possible, be forwarded for examination.

Memorandum No. 727 and Supplement No. 1 to same are superseded.

Five Months Trade

CANADA'S domestic exports and imports in the five months period, January 1 to May 31, 1934, increased substantially compared with the same period of last year, exports by 44 per cent, imports by 49·8 per cent. Following is a comparative statement of exports covering the respective periods:—to Empire countries $113,773,000 ($74,836,000), increase 52 per cent; to foreign countries $117,864,000 ($85,290,000), increase 37 per cent; to the United Kingdom $90,369,000 (60,906,000), increase 48·3 per cent; to the United States $82,981,000 ($51,246,000), increase 61·7 per cent; to all countries $231,637,000 ($160,126,000), increase 44 per cent.

Import totals were as follows:—from Empire countries $57,479,000 ($42,729,000), increase 34·5 per cent; from foreign countries $143,702,000 ($91,573,000), increase 56·9 per cent; from the United Kingdom $43,899,000 ($31,492,000), increase 39·3 per cent; from the United States $119.973,000 ($77,051,000), increase 55·7 per cent; from all countries $201,204,000 ($134,302 000), increase 49·8 per cent.

Britain Large Buyer of Canadian Lumber

THE export of planks and boards in May, 1934, was of the value of $2,221,000 compared with $1,243,000 a year ago. The United Kingdom was the leading purchaser with $1,215,000, the United States next with $560,000. The value of the spruce was $766,000 and of the Douglas Fir $753,000. Australia got hemlock to the value of $62,790 and Douglas Fir $18,817. The Douglas Fir consignment to China was worth $144,920, British Guiana $30,557, Japan $22,825, Panama $12,936.

Silver Production

CANADIAN producers reported an output of 1,032.744 ounces of silver during April, 1934. In March, 972,606 ounces were produced and in April, 1933. the output was 1,350,974 ounces. During the first four months of 1934 the Canadian production totalled 4,755,656 ounces, a decline of 10·7 per cent from the output in the correseponding months of 1933.

Where Canada Leads

IN export trade, the Dominion led the world in 1933 in the exports of wheat, printing paper, nickel and asbestos, occupied second place in the exports of wheat flour, Australia being in first place, and the United States in third place. She occupied fourth place in the exports of automobiles and wood pulp, being exceeded in the exports of automobiles by the United States, the United Kingdom and France, and in the exports of wood pulp by Sweden, Norway and Finland. She occupied sixth place in the exports of rubber tires, being exceeded by the United States, the United Kingdom, France, Belgium and Italy.

The exports of these staple products from Canada make up about fifty per cent of the Dominion's total domestic exports. Canada also ranks high in the world's exports of many other staple products such as lumber and timber, fish, copper, barley, cheese, raw furs, whiskey, meats, farm implements, pulp wood, cattle, raw gold, silver, rye, oats, rubber footwear, leather and hides.

June Export of Wheat

THE export of wheat in June, 1934, totalled 18,425,933 bushels valued at $14,367,142. This was a large advance over June in the three previous years. The amount in 1933 was 16,998,672 bushels at $11,021,002, in 1932 it was 15,857,427 at $9,654,703 and in 1931 the amount was 20,783,219 while the value was $12,833,745. The average export price of wheat in June was 78 cents per bushel; 1933, 64·8 cents; 1932, 60·9 cents; 1931, 61·8 cents.

The exports of wheat flour in June was 441,064 barrels of the value of $1,534,212, compared with 544,507 at $1,876,386 a year ago and 570,861 at $1,962,785 two years ago.

Export of Nickel

THE export of nickel during the past twelve months was of the value of $30,530,000 compared with $11,473,000 in the previous twelve months. In June the export was less than a year ago, $2,714,000 compared with $3,055,000. The export of fine nickel in June was valued at $1,522,913, of which $953,690 went to the United States, $162,461 to the United Kingdom, $119,485 to China, $100,473 to the Netherlands, $85,727 to Germany, $70,682 to Japan, $30,334 to Italy and $61 to British India.

Exports of Cheese

CHEESE exports amounted to 74,966,900 pounds for the fiscal year ending March 31, 1934. The imports were only 957,478 pounds, leaving a balance of 74,009,422 pounds in favour of Canada. The United Kingdom received 95·3 per cent of the total cheese exported from Canada. The quantities of imported cheese are comparatively small and are principally varieties not produced in this country.

When the Britannia Made Shipping History

SHIPPING circles commemorated recently the inauguration 94 years ago of fast ocean mail service across the North Atlantic. On July 17, 1840, the Cunard steamship *Britannia* arrived at Halifax, having crossed from Liverpool in 14 days, 8 hours. This was considered a rapid crossing and was actually two days ahead of schedule. The *Britannia* was one of four wooden paddle-wheel steamers comprising the original Cunard fleet, or as it was then called, the British and North American Royal Mail Steam Packet Company.

The *Britannia,* like her sister ships the *Acadia, Caledonia* and *Columbia,* had accommodation for 115 passengers, although but 63 booked for the first adventurous voyage. Her length was 207 feet and her tonnage 1,154.

After leaving Halifax the *Britannia* proceeded to Boston where a royal welcome awaited her. Despite the lateness of the hour the booming of the harbour guns and the cheering of the crews on board vessels lying at anchor brought hundreds of people out to the quays. On July 21 there was a public procession consisting of thousands of citizens headed by the mayors of the principal New England cities, the foreign consuls in Boston and the leading business men, manufacturers and merchants of Massachusetts. At a banquet attended by over 2,000 guests, Samuel Cunard, a native of Halifax, Nova Scotia, was presented with an immense silver loving cup by the citizens of Boston.

Four years later the Boston merchants had another opportunity of showing their regard for the *Britannia.* On February 1, 1844, while at Boston the paddle-wheeler was frozen in, cut off from the open sea by seven miles of heavily packed ice. Such conditions would ordinarily have caused a long delay. However the merchants were determined that the mail packet should sail as soon as possible, and funds were raised to finance cutting a channel through the ice. This was accomplished in two days time and the *Britannia* sailed through the narrow channel amidst the cheers of the throngs gathered on the ice.

The vessel reached England in 15 days, the mails being delivered in good time. It is recorded that the British Post Office wished to reimburse the people of Boston for the money spent in cutting the ice channel but that the merchants refused reimbursement.

The *Britannia* plied her trade on the Atlantic route, under contract from the British government for the mail service between Liverpool and Halifax, Quebec and Boston, for eight years. To-day all that remains of this famous pioneer is the loving cup once presented to her owner.

Crossing the St. Lawrence at Cornwall

(This article was prepared for the REVIEW by Mr. E. J. Cleary, Collector of Customs and Excise, Cornwall).

THE International Bridge between Rooseveltown, N.Y., and Cornwall, Ont., was opened for vehicular traffic on May 17 of this year. The contemplation of this enterprise had been a live subject among the citizens of Cornwall and Massena, N.Y. for a number of years. Not, however, until October, 1933, were definite steps taken to assure the carrying out of the plan. A company known as The Cornwall and Northern New York Transportation Company was formed and work began immediately. The main work consisted in the building of a highway across Cornwall Island (which is a Canadian Indian reservation); planking the two New York Central Railway bridges which connect the island with the United States mainland on the south and Cornwall on the north; erecting across the Raquette River, in United States territory, a new steel bridge.

New Customs and Immigration offices had to be built on either side of the boundary. They are both of unique design and rustic in appearance. They are roomy and comfortable. Plans and specifications for same were taken out by the departments involved. These new Customs offices contain all modern facilities, such as telephone and electric lights.

The termini are the Roosevelt highway No. 37 (Ogdensburg-Malone) at the United States end and Highway No. 2 (Toronto-Montreal) at Cornwall. Access to the bridge has been made very easy by widening the approaches so as to speed up traffic and eliminate the danger of accidents. This short route of some four miles has real scenic beauty. As one approaches the bridge from the Cornwall area one first sees, some fifty feet below, Lock 18 of the Cornwall canal. Further on, some 90 feet below the bridge, flows the main channel of the St. Lawrence

River. Next in view is the Indian Reservation with its quaint people and primitive dwellings. Agriculture flourishes on the island because the Indians of this reservation are not solely a fishing and hunting tribe.

At this point one would report to the Canadian Customs and Immigration.

The second bridge would now be crossed with the secondary channel of the St. Lawrence at one's feet. The high banks are topped with majestic pines and maples. This second bridge is divided, nearly equally, into Canada and United States territory, by the international boundary line. At the south end of this bridge we report to the United States Customs officers. Some few hundred yards further south the small but picturesque and rapids-filled Raquette River is crossed, and then we are on the Roosevelt highway.

Some might be inclined to believe that the rail and water traffic delay automobile traffic to a great extent, but such is not the case. Few trains cross these bridges daily, and a modern block system is used which actually shortens any delay which might be caused by an approaching train. Canal traffic does not delay for more than ten minutes. A fast operating swing bridge opens to let vessels pass, and the operation is timed to the second. The block system offers all the protection required under such circumstances.

It might be of interest to note that the Cornwall bridge is the only international vehicular bridge between Niagara and Montreal. The authorities have reason, therefore, to believe that a large amount of tourist traffic will cross the border at Cornwall, the prosperous town at the foot of the Long Sault Rapids.

Three additional Customs-Excise officers have been appointed and a continuous 24-hour-a-day service is maintained.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of net collections by Districts, received during the four months of the Fiscal Year July, 1933, and July, 1934. (Decrease marked*)

Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	68,221 13	168,310 95	100,089 82
Halifax	711,503 44	706,200 43	* 5,303 01
St. John	471,538 35	443,844 51	* 27,693 84
Quebec	845,469 40	646,925 93	* 198,545 47
Montreal	13,615.838 20	13,084,204 43	* 531,633 77
Ottawa	2,887,934 07	2,707,080 68	* 180,853 39
Kingston	119,890 85	116,036 01	* 3,854 84
Belleville	327,100 01	320,152 45	* 6,947 56
Toronto	11,724,006 57	13,209,341 09	1,485,334 52
Hamilton	2,555,256 65	2,695,088 37	139,831 72
London	3,773,217 34	3,877,749 17	104,531 83
Fort William	128,996 30	94,629 10	* 34,367 20
Winnipeg	1,186,269 88	1,138,293 09	* 47,976 79
Regina	147,476 08	139,592 39	* 7,883 69
Saskatoon	95,014 34	66,732 56	* 28,281 78
Calgary	569,872 87	534,922 99	* 34,949 88
Edmonton	248,788 77	236,448 79	* 12,339 98
Vancouver	2,208,086 65	2,432,969 35	224,882 70
Yukon	21,107 46	14,460 60	* 6,646 86
Total	41,705,588 36	42,632,980 89	927,392 53

LEAD PRODUCTION

Lead production in Canada during April, 1934, advanced 20·7 per cent to 26,293,879 pounds from the March total of 21,788,559 and 11·3 per cent from the April, 1933, output of 23,614,659. Production during the first four months of 1934 totalled 103,326,227 pounds as compared with 82,246,353 in the corresponding period of 1933.

PLATINUM EXPORT

Great Britain was again a heavy purchaser of platinum in June. The quantity was 30,985 ounces of the value of $1,208,400. Norway got 218 ounces at $8,491. The total export was $1,216,891 compared with $52,917 a year ago and the amount for the twelve months was $3,629,784 compared with $700,929 in the previous twelve months.

* * HERE AND THERE * *

Letters are received by the Department frequently from residents of the United States commending officers for efficient and courteous treatment. One such letter, received recently from a resident of Jacksonville, Florida, who with a number of friends came to Canada for a fishing holiday, is typical of many others. It reads in part:—

> Most of us are prone to take efficiency for granted and to say nothing about it. However, after a visit to Canada I feel that the least I can do is to write you commending certain of your Customs officials. With only a short time to spend in your country and with our camping equipment delayed by shipping difficulties, our holiday was threatened with the loss of at least one day of vacation enjoyment. Had it not been for the solicitous care of several of your Customs officers we would probably have lost much time. The officers with whom we were brought in contact did all that they could for a group of friendly tourists. Each went beyond the confines of cold official duty to help us get started on our Canadian vacation, which we thoroughly enjoyed.

During the first five months of 1934 the Canadian production of gold amounted to 1,191,097 ounces as compared with 1,201,274 ounces during the corresponding months of 1933 and 1,230,578 ounces during the same period in 1932. Production of new gold from all sources in Canada during 1933 amounted to 2,949,309 fine ounces.

Gold, in point of value, is now the most important mineral product of Canada. The total recorded production of gold in the Dominion up until the end of 1933 was 46,306,229 fine ounces. While gold mining in Canada did not come into prominence until after 1850, its history dates back as far as 1654, when Louis XIV of France granted a concession to one Nicholas Denys to mine gold, silver, copper and other minerals on Cape Breton Island. In 1823 gold was discovered on the Chaudiere River in the province of Quebec by a woman. The first gold rush in British Columbia took place in 1852 when free gold was discovered in quartz at Mitchell Harbour, Queen Charlotte Island, B.C.

A century ago the value of the export trade in furs from Canada exceeded that of any other product. This has been greatly changed, yet the total output has not declined and Canada may still be described as the last great fur preserve of the world.

In 1667 exports of furs to France and the West Indies were valued at 550,000 francs. In 1850, the first year for which trade tables of the Customs Department are available, the value of raw furs exported was 19,395 pounds ($93,872); for the twelve months ending June 30, 1920, the value was $20,417,329; for 1925, $17,131,172; for 1930, $17,187,399; and for 1932 $11,495,086.

Raw furs to the value of $11,180,052 were exported during the twelve months ending June 30, 1933, the British market absorbing $7,122,874 worth and the United States most of the rest. Canadian manufactures of furs and the home consumption are annually increasing with the growth of wealth and population.

The American buffalo, which was in danger of extinction less than thirty years ago, is now more than 15,000 strong in Canada according to a recent census. The once "vanishing herd" now thrives under the watchful eye of the Canadian Government.

Sixty years ago countless thousands of buffaloes roamed the great plains of Western Canada, where the natural grasses provided ample grazing lands, but due to the advance of civilization and the wholesale slaughter of the buffalo by improvident hunters his very existence was threatened within thirty years. In 1907 the Government of Canada took steps to avert this tragedy by acquiring two herds of pure bred buffalo and placing them under government protection. Since that time both herds have made astonishing gains, and it has been necessary to take various measures to reduce their numbers. To relieve this crowding 6,673 were shipped from Wainwright to Wood Buffalo Park, which is located four-fifths in northern Alberta and the remainder in the adjoining Northwest Territories. Large numbers are also slaughtered each fall and buffalo meat and hides have again entered the market.

Taking a buffalo census was the task assigned to a special investigator for the Department of the Interior, who has recently returned to Ottawa after having spent two years studying wild life conditions in Wood Buffalo Park. The difficulty in taking a reasonably accurate census of the buffalo in this immense area of 17,300 square miles of rough wooded country, the maximum dimensions of which are 176 miles by 144 miles, can hardly be appreciated. First a reconnaissance was made from the air, and then more than 8,000 miles were covered within the park, travelling by canoe, dog sled, and on foot. The buffaloes in Wood Buffalo Park are unhampered, and roam about daily and with the changing seasons, which made the assignment even more difficult. The estimated population of buffaloes in this park is at the present time in excess of 8,000, which together with the 7,554 head in fenced areas within the National Parks brings Canada's buffalo population to well over 15,000.

As long as the Government provides sanctuary for him, there is little likelihood that the buffalo in Canada will become an extinct species.

NEW COLLECTOR AT QUEBEC

J. S. de Billy Appointed to Important Post

J. S. de BILLY, formerly Special Excise Tax Auditor, with headquarters at Quebec, has been appointed Collector of that important Customs-Excise port. Mr. de Billy entered the service of the Inland Revenue Division, of what was then known as the Department of Customs and Inland Revenue, in 1920, at Quebec, as Acting Accountant. In 1923 he was promoted to Assistant Inspector of Customs and Excise and six years later to the position of Supervising Excise Tax Auditor. This title was changed the following year to Assistant Special Excise Tax Auditor. In 1930 Mr. de Billy was appointed Special Excise Tax Auditor, receiving his present promotion to Collector June 1, 1934.

In honour of the occasion members of the Montreal staff of the Excise Audit Branch, amongst whom much of Mr. de Billy's work was performed, met at the summer home of Mr. A. Cypihot, a member of the staff, on June 21, and presented the newly appointed Collector with a watch in token of the high esteem and affection in which he is held by his former colleagues. In addition to the Montreal staff there were present from Ottawa Mr. G. H. Code, Private Secretary to the Minister of National Revenue, Mr. R. A. Bishop, Chief Excise Tax Auditor, and Mr. W. B. Stuart, Superintendent of Excise Tax Collections, each of whom spoke in appreciation of the services rendered by Mr. de Billy in the several important offices filled by him since entering the Department.

Mr. J. S. de BILLY

HEAVY TOURIST TRAVEL OVER HOLIDAY PERIOD

Increased Volume over Dominion Day and Fourth of July

THE volume of automobile travel at leading Canadian Customs ports of entry for the first four days of July, which included the Dominion Day and the fourth of July holidays, was very heavy, and exceeded that of last year. The *Editor* of the REVIEW has obtained from the Collectors at Fort Erie, Niagara Falls and Windsor the following details of the travel over that period.

HEAVY AT FORT ERIE

Automobile tourist traffic via the Peace Bridge and ferry at Fort Erie is heavier so far this year than for any similar period since 1930, according to figures furnished the REVIEW by F. T. Pattison, Collector. During the four days from July first to the fourth 55,462 automobiles were handled. On July 4 alone 23,391 cars were passed through the

The Fourth of July holiday brought thousands of visitors from the United States into Canada this year. This is a view of the peak of traffic over the Peace Bridge at Fort Erie. They are breaking into lines for examination at the Canadian end of the bridge.

port by bridge and ferry. In the one hour from 1.30 p.m. to 2.30 p.m. on the fourth over 2,300 automobiles reported inwards via the bridge. It is noticed that a greater number of camp equipments and outboard motors have been entered through this port since a cash deposit is no longer required. In the few hours between midnight Saturday, June 30, and 8 a.m. Sunday, over 100 outboard motors were entered. These were brought in by tourists bound for the fishing districts of Ontario and Quebec.

Volume at Windsor Large

The volume of traffic by ferry, bridge and tunnel at the port of Windsor, Ontario, was unusually large from July first to the fourth this year, A. H. Dalziel, Collector, states. Everything was handled, however, without a hitch. Sixty-day touring permits issued numbered 7,549, and permits issued for Canadian cars leaving Canada numbered 1,529. Cars entered during the four-day period exclusive of those on sixty-day permits, totalled 28,302; cars outwards 28,403. For this period it was necessary to have two traffic lines open for incoming cars at the bridge and tunnel from midnight until 8 a.m. each day.

An international celebration was held at the Ambassador Bridge on June 30, lasting from 3 p.m. until 3 the next morning. Thousands of automobiles and pedestrians crossed on the bridge, extra officers being required to handle the large incoming and outgoing traffic.

Busy at The Falls

Nearly forty-two thousand automobiles, carrying a total of 208,318 passengers, crossed between Canada and the United States over the three bridges at the port of Niagara Falls from July 1 to July 4, this year. Traffic was heavier than for the same period of last year. The international bridges were particularly busy on the first and fourth of July. On the latter holiday it was necessary to run five lanes of traffic for the incoming visitors at the Falls View Bridge during the morning and early afternoon. Three lines of traffic were necessary on the Lower Arch Bridge. No congestion occurred, every assistance being rendered by the police, the officials of the three bridges, and by officers of the Ontario Department of Highways, who are stationed at this port during the summer months.

Beginning about July 1 and continuing until after Labour Day, while school children are on vacation, there is always a steady increase in the number of tourists entering Canada through this port. Many of the cars are filled to capacity, whole families on vacation bent, their objective being either Ontario, Quebec or the Maritimes. The special events held at the Toronto Centennial on Dominion Day, and the athletic events in the Niagara District, tended to increase the number of tourists over that weekend. Visitors to Canada from the Chicago Exposition are fewer so far this year compared with last.

Automobiles inwards, July 1 to 4, 1934, numbered 21,389, made up of United States automobiles 14,488, Canadian automobiles 6,901; outwards 20,556, made up of United States automobiles 14,433, Canadian automobiles 6,123. Other vehicles totalled 1,201, inwards 575, outwards 626; passengers 208,318, inwards 104,231, outwards 104,087; sixty-day touring permits issued 3,993, twenty-four hour permits 10,555; permits issued for Canadian cars outwards 1,887.

Both United States and Canadian automobile traffic over the three international bridges at the port of Niagara Falls was heavier in June last than in June, 1933. The number of passengers carried, however, was lighter. Totals for the respective months were as follows:—United States automobiles inwards 54,828 (53,045), outwards, 53,934 (53,777); Canadian automobiles, inwards 21,126 (19,304), outwards 21,890 (19,941); other vehicles inwards 3,787 (3,732), outwards 3,989 (3,722); passengers inwards 320,598 (352,067), outwards 319,366 (352,139).

Sixty-day touring permits issued numbered 13,170 (11,260), twenty-four hour permits 42,078 (41,991), traveller's vehicle permits 196 (192), permits issued for Canadian cars outwards 6,108 (4,187).

IMPORTS OF TIN

Imports of tin in May, 1934, amounted to 3,999 cwt. of the value of $212,289 compared with 2,815 cwt. at $104,330 a year ago. The imports were: United States 2,430 cwt., United Kingdom 1,369, Australiia 200.

NOTES OF THE EXCISE DIVISION

Collectors of Customs and Excise have been advised by official circular dated June 28, 1934, as follows:—

In connection with the exemption which appears in the Budget Resolutions for "bakers' cake and pies, not to include biscuits, cookies, or other similar articles" it is desired to say that bakers' licences are to be cancelled in respect of cakes, pies, buns and rolls, but those manufacturers who produce biscuits, cookies or other similar articles in quantities will be taxable as heretofore, in respect of these goods. "Similar articles" is held to include ginger snaps, short-bread, pretzels, lady fingers, macaroons, and "hard-baked" pan goods generally. (The tax does not apply to doughnuts, or matzos.)

It is not the intention that licences should be continued to those bakers whose production of these goods is small, and where they are sold exclusively by retail; in other words, bakers will obtain the benefits of Section 95, Subsection 2 of the Act, as in the case of other small manufacturers.

In cases where licences are to be cancelled, you are requested to supply the names of the bakers concerned to Supervising Auditors as quickly as possible, in order that final audits may be conducted. The Auditor conducting the final audit is to assess tax on the inventory of taxable materials on hand in the baker's premises on April 18th, 1934, and also as regards taxable supplies purchased on and after April 19th, 1934, which he (the baker) may have obtained tax free through operation of his licence. The Auditor conducting the final audit is to see that suppliers are notified at once of the cancellation of the licence, and so report.

Where licences are being retained on account of biscuits, cookies, and similar goods, the baker is to be warned in writing that he is not permitted to purchase taxable supplies free from tax for other than his taxable business. In most cases it is believed that it will be found advantageous to discontinue the use of licence in purchasing taxable ingredients, and to take deduction from monthly returns of the tax paid on that portion used in the production of biscuits, cookies, and other similar articles.

This Circular supersedes and cancels Circular 722-C revised in so far as it relates to bakers.

Excise Duty Collections

Comparative statement of excise duty collections during the months of June, 1933, and June, 1934:

June, 1934, spirits potable, $540,214; June, 1933, $457,320. June, 1934, spirits, non potable, $69,301; June, 1933, $71,368. June, 1934, malt, $314,328; June, 1933, $291,475. June, 1934, cigars, $34,911; June, 1933, $32,282. June, 1934, cigarettes, $1,878,110; June, 1933, $1,750,479. June, 1934, manufactured tobacco, $407,218; June, 1933, $398,821. June, 1934, foreign raw leaf tobacco, $350,397; June, 1933, $405,068. June, 1934, beer, $34,485; June, 1933, $31,201. June, 1934, licences, $647; June, 1933, $1,206. June, 1934, validation fee, $16,644. June, 1934, total, $3,646,260; June, 1933, $3,439,223.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of June, 1933, and June, 1934:

June, 1934, tobacco, cut, 1,585,094 pounds; June, 1933, 1,517,064 pounds. June, 1934, tobacco, plug, 381,019 pounds; June, 1933, 412,655 pounds. June, 1934, cigarettes, number 469,011,340; June, 1933, 437,565,950. June, 1934, cigars, number 11,510,509; June, 1933, 10,998,932. June, 1934, snuff, 69,113 pounds; June, 1933, 64,216 pounds. June, 1934, foreign raw leaf tobacco, 868,269 pounds; June, 1933, 1,014,566 pounds.

IMPORTS OF LEATHER FOOTWEAR

Imports of leather footwear in May, 1934, amounted in value to $121,601 compared with $109,843 in May, 1933. The value of the United States product imported was $36,507 and of the United Kingdom's $25,148. The bulk of the United States goods was 8,943 pairs of women's shoes at $26,429. Most of the men's footwear came from the United Kingdom. There were 113,291 pairs of shoes with canvas uppers at $33,999, 9,798 pairs of ladies' shoes at $10,878, 8,700 pairs of children's footwear and a number of slippers.

DRAWBACK REGULATIONS

Collectors of Customs and Excise were advised by official memorandum dated July 11, 1934, as follows:—

Drawback on Materials for Automobiles (Tariff Item No. 1055). Referring to Memorandum No. 2093-B and Circular 149-C, Part VII, pages 9 and 10 (Consolidated Drawback Regulations) you are advised that by Order in Council (P.C. 1/1456) dated the 7th July, 1934, the following Regulations relating to payment of drawback under Tariff Item No. 1055 have been established, superseding regulations enacted by Orders in Council (P.C. 57/1256) of the 30th May, 1932 and (P.C. 242/137) of the 28th January, 1933. contained in Memoranda No. 538 and No. 538 Supplement 1, which are hereby cancelled:

REGULATIONS

For the purpose of determining whether fifty per cent of the cost of producing the finished article has been incurred in Canada, the following shall govern:

(1) *Production Cost.*—The cost of producing the individual finished automobile, truck or chassis, shall be held to include the total factory or works cost (material, labour and factory overhead, also that portion of the administrative expense that is applicable to the manufacture of the automobile, truck or chassis, but not including sales or advertising expenses, duties and taxes). The actual factory overhead for the period during which the articles, on which drawback is claimed, were produced shall be used in determining factory overhead.

(2) *Imported Material Value.*—The value for duty of imported materials shall be deemed to be the value thereof for the purpose of qualification for drawback. Imported materials entering into the said production cost of an automobile, truck or chassis shall be held to include materials imported by the motor vehicle manufacturer and/or by the Canadian source of supply.

(3) *Qualification.*—If the value of the imported materials, as ascertained under paragraph (2) above, be, on and after the 30th June, 1934, fifty per cent or less of the cost of producing the individual finished automobile, truck or chassis, as ascertained under paragraph (1) and at least all of the following factory assembly operations have been performed in Canada:

Bodies: to be assembled from the shell, including door hanging, painting, colour coatings and finishing; attaching tops and roofs; trimming, including cutting and sewing of trim material; installation of cushion and back springs and padding; interior panelling and installation of trim and body hardware, glass, electric wiring and fixtures, floor boards, carpets and/or rubber mats;

Chassis: to be assembled from the frame, attaching springs, steering gear, engine, transmission, front and rear axle, wheels, radiator, gas tank, sheet metal parts, running boards, lamps and necessary standard stock and parts; the said automobile, truck or chassis shall be deemed to be entitled to the provisions of tariff item No. 1055.

NOTE: The foregoing regulations shall not affect automobiles, trucks or chassis manufactured prior to the 30th June, 1934.

INCREASES AT WALKERVILLE

CUSTOMS duty receipts at the outport of Walkerville, Ontario, in the past fiscal year, totalled $3,951,720, an increase of $951,543 over 1932-33. Sundry collections increased by $6,098, while receipts from Excise duty and sales tax decreased, the former by $65,539, and the latter by $53,773, leaving a net increase of $838,330 in Customs-Excise revenue. Receipts in detail were as follows:—Customs duties $3,951,720, Excise duty $730,750, sales tax $1,058,050, sundry collections $15,512.

Entries received in 1933-34 and 1932-33 numbered 69,024 and 51,863 respectively, made up as follows:—Customs 59,498 (43,263), export 4,464 (4,867), Excise duty 3,128 (2,246), sales tax 1,934 (1,487). This shows a net increase of 17,161 entries.

Further statistics covering business transacted at Walkerville in the respective fiscal years were:—freight manifests received 5,935 (4,352), express manifests received 1,473 (1,580), freight and express manifests forwarded 2,063 (1,222), baggage manifests received 12 (3), net increase 2,326; boat clearances 1,440 (1,704); aeroplanes reported inwards 67 (112), outwards 63 (79); automobiles inwards 97,558 (108,684), outwards 101,001 (117,003), passengers inwards 226,611 (232,020), outwards 282,754 (317,074); sixty-day touring permits issued 11,093 (12,603), traveller's vehicle permits 289 (376), six-month permits 60 (80), permits isssued for Canadian cars outwards 4,411 (3,768).

Revenue received at the Customs postal branch, Walkerville, in 1933-34 totalled $6,186, as compared with $6,697 in 1932-33. Entries received in the respective years numbered 1,320 and 1,161, parcels 2,967 and 2,971. At the Customs express branch collections totalled $27,698 in 1933-34 and $37,762 in 1932-33, entries 2,360 and 2,160, parcels 3,970 and 3,744.

QUEBEC COLLECTIONS UP

Revenue collected at the Customs-Excise port of Quebec in the past fiscal year increased by $109,198 over the previous year, receipts in 1933-34 totalling $3,787,847 as against $3,678,649 in 1932-33. Increased revenue was collected from sales tax on imports, Excise tax on imports, Excise tax (domestic), and Excise duty. Following is a summary covering the respective periods: import duty $822,853, decrease $151,524; sales tax on imports $154,569, increase $13,792; Excise tax on imports $214,710, increase $17,906; Excise tax, domestic, $1,374,475, increase $94,017; Excise duty $1,215,423, increase $135,138; sundry collections $5,816, decrease $130.

Other revenue collected at Quebec in 1933-34 totalled $31,184, made up as follows: tonnage dues $15,055, steamship inspection fees $5,125, sick mariners' dues $10,991, fumigation fees $10, marine fees $3.

Import duty entries numbered 16,870 in the past fiscal year, as against 17,617 in 1932-33; Excise tax entries 6,962 as compared with 6,673, and Excise duty entries 2,550, as compared with 2,231.

Comparative figures covering business transacted at the Customs express and postal branches, Quebec, in the fiscal years 1933-34 and 1932-33, were as follows: express-collections, $50,323 ($56,888), entries 1,254 (1,370), packages 7,026 (7,366), value of goods entered $307,858 ($318,020); postal-collections $36,407 ($44,541), entries 1,510 (1,828), packages 20,784 (22,258), manifests received 101 (108), manifests forwarded 255 (263), packages returned to post office refused or unclaimed 525 (734), total value of goods entered $135,049 ($245,192).

Shipping at Quebec

During the past shipping season at Quebec vessels entered from sea totalled 336, registered tonnage 1,987,148 tons, vessels cleared for sea 250, registered tonnage 1,370,968 tons; vessels cleared for sea 250, registered tonnage 1,370,968 tons; vessels entered coastwise 2,163, registered tonnage 1,939,738 tons, vessels cleared coastwise 2,245, registered tonnage 2,683,205 tons; vessels entered from lakes and rivers 26, registered tonnage 15,098 tons, vessels cleared for lakes and rivers 99, registered tonnage 93,070 tons.

Passengers landed at Quebec in 1933-34 numbered 9,810, baggage received 33,134 pieces, baggage examined 27,873 pieces, baggage forwarded in bond 5,261 pieces, duty collected $7,243, freight manifests forwarded 3,234, express manifests forwarded 2,477, freight and express manifests received 8,969, export entries 4,734.

At the Customs Air Harbour, Quebec, 8 foreign aircraft reported inwards during the past fiscal year and 9 reported outwards; 18 aircraft entered coastwise and 14 cleared coastwise.

REGULATION ESTABLISHED

An official memorandum signed by H. D. Scully, Commissioner of Customs, and D. Sim, Commissioner of Excise, dated June 18, 1934, was issued to Collectors superseding and cancelling Memorandum No. 735 (Customs) and Circular No. 748-C (Excise) March 8th, 1934; also circular letter of June 28th, 1933, to Collectors at ports affected. It reads:—

The Minister of National Revenue has been pleased to establish the following Regulation under authority of Subsection 6 of Section 80 and Section 99 of the Special War Revenue Act.

Importations of the commodities known as syrup colouring, caramel, burnt sugar, sugar colouring, beer colouring, porterine, P.S.C. Porter, caramel stout, spirit colour, tintomax and intense liquid caramel are to be considered as containing 95 per cent refined sugar, and this content is, until further notice, to be taxed at one cent per pound on importation.

Importations of goods enumerated in Customs Tariff Items 23 and 141 are to be subject to the Excise tax of one cent per pound on sugar, syrups or substitutes therefor and one-half cent per pound on glucose or grape sugar according to the quantity of any such materials contained in the goods enumerated in the said Customs Tariff Items.

Importers of goods enumerated in Customs Tariff Items 23 and 141 will be required to furnish to the Collector of Customs and Excise at the port of entry, on presentation of their entries, a declaration from the manufacturer or exporter of the goods, in a form similar to the attached, showing the sugar, syrup and/or glucose content of the imported goods.

If the aforementioned certificate cannot be produced at the time of entry, the goods may be entered for consumption upon payment of the tax at the rate of one cent per pound on the net weight, subject to adjustment by refund on production of the said certificate.

The special excise tax of three per cent on the customs duty paid value will continue to apply in addition to the excise tax herein referred to, except that the rate of one and one-half per cent shall apply to all goods imported which are entitled to entry under the British Preferential Tariff or under trade agreements between Canada and other British countries.

This regulation is effective from midnight May 20, 1934.

* * NEWS AND COMMENT * *

THREE RIVERS: Celebration of the 300th anniversary of Three Rivers, P.Q., is now under way. The festivities of the Tercentennial opened June 30 and will continue until August 31. The first part from June 30 was composed largely of religious demonstrations, pilgrimages, and various conventions. The civil demonstrations began July 14 and from then until the end of August there will be two or three public celebrations every week. Among the demonstrations will be the opening of festivities, historic pageants, fireworks, unveiling of monuments, aerial pageants, band festivals, canoe races, and reception of the delegation from France, 400 strong.

The city of Three Rivers is the second oldest municipality in Canada, having been founded by Sieur de Laviolette in July, 1634, only twenty-six years after Quebec and eight years before Montreal. The beauty and importance of its site at the confluence of the St. Lawrence and St. Maurice rivers was noted by Jacques Cartier, who put ashore there on October 7, 1535, on his return journey from Hochelaga, and planted a cross on Saint-Quentin Island. Champlain, on his first voyage up the St. Lawrence in 1603, characterized it as a place fitted for settlement and easy to fortify. In July, 1634, he ordered the erection of a fort there, which served as a dwelling for the first settlers and was the nucleus of the present city. Today Three Rivers is one of the most important industrial and commercial cities in the Province of Quebec.

TORONTO: During the month of June last business transacted at both the postal and express branches, Toronto, increased at all points with the exception of a slight drop in express collections. Comparative figures for June, 1934, and June, 1933, were as follows:—express branch—collections $169,002 ($174,819), packages received 25,240 (20,437), entries 2,653 (2,303); postal branch—collections $59,936 ($51,245), packages received 25,860 (22,140), packages delivered 22,008 (19,701), entries 2,405 (1,813).

At the Leaside Customs Air Harbour 8 United States aeroplanes reported inwards during June and 3 Canadian aeroplanes. Traffic outwards numbered 8 United States aeroplanes and 4 Canadian. Passengers inwards numbered 13, outwards 17. In June, 1933, aeroplanes inwards and outwards totalled 29, passengers 33.

MONTREAL: Business transacted at the Customs express branch, Montreal, in June last as compared with June, 1933, was as follows:—revenue collected $131,802 ($124,025), entries 1,851 (1,734), packages delivered 9,020 (8,996). At the Customs postal branch collections amounted to $54,643 ($51,697). Additional figures covering postal branch operations in June last were:—parcels received 21,626, parcels cleared 21,103, parcels undelivered 523, entries passed 1,633.

VANCOUVER, B.C.: Exports of flour from Vancouver during the first five months of 1934 showed a decline of more than 120,000 barrels from the corresponding period last year. Shipments to May 30 this year were 441,638 barrels compared with 563,133 barrels a year ago. The principal decline is shown in shipments to the Orient and also the United Kingdom and Continent.

Vancouver flour shipments for May were 75,747 barrels, against 108,121 barrels in May last year. Exports last month comprised 36,686 barrels to the Orient, 17,500 barrels to the United Kingdom-Continent, 3,883 barrels to Central and South America and 17,728 barrels to other countries. During May exports from New Westminster were 2,320 barrels.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) Are small moving picture cameras owned by tourists entering Canada exempt from deposit under regulations?

(2) Why does the fiscal year end on March 31? Has it always ended on that date?

(3) In view of the increasing number of tourists and other visitors arriving by aeroplane, must such aeroplanes arrive and depart from a Customs air harbour?

The answers are:—

(1) Since March, 1928, the word "cameras" in subsection (*a*) of section 1 of Memorandum No. 88 has been held to include motion picture cameras previously used by a tourist and imported by him for his personal use, and actually in his possession at the time of his arrival in Canada.

(2) From 1907 to the present time the fiscal year has ended on March 31. From Confederation to 1907 it ended on June 30. The change, it is understood, was made to expedite the tabling of annual departmental reports in the House of Commons.

(3) Tourists and other visitors arriving by aeroplane are subject to report at Customs in the manner set forth in the answer to Question 2 in the Question Box on page 17 of the issue of February of this year.

These questions will be answered in the next number:—

(1) If a firm of Customs House brokers wishes to change its name without any change of principals, is a new licence to be applied for with payment of licence fee or can application be made for change of name without payment of another fee?

(2) Do the regulations regarding Customs House brokers permit a broker's clerk or employee to have a power of attorney direct in the clerk or employee's name from an importer or should the power of attorney be from the importer to the broker with power of substitution and then the broker give his clerk or employee power of attorney from himself to transact any business for which the broker holds power of attorney?

(3) A vessel enters a Canadian port for shelter or for purposes other than the loading or discharging of cargo. How long may it remain in port without reporting at Customs?

An Appreciation

Under the nom de plume of *Border Port* an officer writes:—

On June 1 Mr. A. L. Hoyt, for many years Inspector of Customs and Excise in the district which comprises all border ports in New Brunswick, assumed the duties of Collector at the port of Saint John. It is with great regret that the members of the various staffs throughout his district see the severance of their connection with him as their Inspector. Efficient and painstaking as regards the regulations of the Department, he will be greatly missed on his periodical inspections. We trust the many friendships thus formed will be retained for many years to come, and all unite in wishing Mr. Hoyt success in his new position.

GOLD BULLION EXPORT

The gold bullion export in June amounted to $6,780,000 at the Royal Canadian Mint par value. All of it went to the United States. The export during the past twelve months was $71,574,504 compared with $51,719,942 in the previous twelve months.

IMPORTS OF RUBBER

Imports of rubber in May, 1934, were large, amounting in value to $866,833. Raw rubber accounted for $622,632, $600,484 coming from the United States, $15,547 from Belgium and $6,601 from the Dutch East Indies.

JUST AMONG OURSELVES

JULY—AUGUST

ADDITIONS

Quebec

Montreal: J. M. E. Lamert, Customs Truckman; L. P. Carrieres, Clerk, Grade 1; J. M. Fulton, Clerk, Grade 1; J. A. Laplante, Clerk, Grade 1; J. J. L. Lapointe, Clerk, Grade 1; Rene Laverdure, Clerk, Grade 1; R. C. Phelan, Clerk, Grade 1; J. H. Pohu, Clerk, Grade 1; Paul St. Pere, Clerk, Grade 1; J. W. H. Saucier, Clerk, Grade 1; Henry Slominsky, Clerk, Grade 1.

Montreal (St. Jacques): Evangeline Marion, Acting Customs Excise Enforcement Officer.

St. Johns (East Pinnacle): F. F. Percy, Customs Excise Enforcement Officer.

Ontario

Cornwall: A. C. Sergeant, Special Customs Examiner (Female).

Toronto: Arthur Bickerstaff, Office Boy; H. G. Chapman, Office Boy; R. C. Meader, Office Boy; N. F. Phelan, Office Boy; Frederick Shapero, Office Boy; L. J. Swift, Office Boy; John Thomson, Office Boy; C. H. Vaughan, Office Boy; R. C. Wilson, Office Boy; L. E. Wismer, Office Boy.

Administrative

R. A. Bell, Assistant Private Secretary.

W. J. Cross, Clerk, Grade 2.

DEDUCTIONS

Quebec

Montreal: Armand Aubin, Express & Postal Computing Clerk (retired); Henri Crevier, Customs Truckman (superannuated); Charles Navert, Customs Excise Examiner (resigned).

Sherbrooke: W. R. Moore, Senior Customs Excise Clerk (superannuated).

Ontario

Hamilton: F. G. Woolcott, Customs Appraiser, Divisional (deceased).

Toronto: F. A. Ridge, Customs Excise Examiner (superannuated).

Alberta

Edmonton: Frank Jacques, Customs Excise Examiner (retired).

Administrative

A. M. Dupuis, Senior Customs Excise Checking Clerk (deceased).

PROMOTIONS

J. S. A. Belleau, Customs Appraiser to Customs Appraiser, Divisional, Quebec, Que.

TRANSFERS

J. G. D. LaRochelle, Customs Excise Examiner, St. Armand, Que., to Customs Excise Examiner, Cantic, Que.

EXPORTS OF CANNED VEGETABLES

Canada's exports of canned vegetables in 1933 amounted to over 17 million pounds, and of canned fruits over 16 million pounds. Exports of canned fruits increased about 60 per cent over the previous year. Canada's imports of canned fruits consisted mainly of pineapples, which amounted to six times as much as all other fruits combined.

EXPORT OF COPPER

The export of copper during the past twelve months has just about doubled. The value was $22,020,000 compared with $11,370,000 in the previous twelve months. Copper in ingots, bars, etc., accounted for $13,767,000 of the total. Great Britain has been the heavy purchaser.

MOVEMENT OF SETTLERS' EFFECTS

Settlers' effects were brought into Canada in 1933 to the value of $4,185,000 compared with $7,065,000 in 1932. The chief countries of origin were as follows, the bracketed figures being for 1932: United Kingdom $168,000 ($252,000), United States $3,841,000 ($6,634,000 Newfoundland $13,000 ($21,000), France $33,000 ($32,000), Germany $8,000 ($27,000), China $7,700 ($7,300). Settlers' effects were exported to the value of $3,112,000 in 1933 compared with $3,135,000 in 1932. They went to the following countries mainly: United Kingdom $450,000 ($401,000), United States $2,452,000 ($2,517,000), France $33,955 ($20,755), Newfoundland $33,166 ($29,631).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	5,635,417 09	6,552,259 05		
Less Refunds and Drawbacks	440,729 45	651,945 46		
Net	5,194,687 64	5,900,313 59	705,625 95	....
Excise Taxes	8,983,709 27	10,812,532 69		
Less Refunds and Drawbacks	94,572 74	177,832 44		
Net	8.889,136 53	10.634,700 25	1,745.563 72	....
Excise Duties	3,506,284 84	4,173,385 86		
Less Refunds and Drawbacks	34,274 64	32,307 72		
Net	3,472,010 20	4,141,078 14	669,067 94	....
Sundry Collections	76,204 82	70,504 59		
Less Refunds and Drawbacks	33 93	1 00		
Net	76,170 89	70,503 59	....	5,667 30
Net Totals	17,632,005 26	20,746,595 57	3,120,257 61	5,667 30
Net Increase			3,114,590 31	....

TOTALS FOR FOUR MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	21,337,032 50	29,523,520 68		
Less Refunds and Drawbacks	2,153,823 08	2,744,212 33		
Net	19,183,209 42	26,779,308 35	7,596,098 93	....
Excise Taxes	25,923,427 75	35,150,448 67		
Less Refunds and Drawbacks	573,257 77	765,169 69		
Net	25,350,169 98	34,385,278 98	9,035,109 00	....
Excise Duties	12,256,497 23	14,038,721 97		
Less Refunds and Drawbacks	187,309 76	181,147 86		
Net	12.069,187 47	13,857,574 11	1,788,386 64	....
Sundry Collections	274,693 67	252,949 83		
Less Refunds and Drawbacks	245 29	20 30		
Net	274,448 38	252,929 53	....	21,518 85
Net Totals	56,877,015 25	75,275,090 97	18,419,594 57	21,518 85
Net Increase			18,398,075 72	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JULY, 1933, AND JULY, 1934.

—	July 1933	July 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,558,543 09	3,862,667 72	....	304,124 63

TOTAL FOR FOUR MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	41,705,588 36	42,632,980 89	....	927,392 53

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY, AND THE FOUR MONTHS ENDED JULY, 1933 AND 1934

—	July, 1933		July, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	51,345.011	....	56,121,112
Total Exports (Foreign Produce).........	....	520,690	....	665,554
Principal Items of Exports—				
Wheat........................Bush.	16,373,532	12,302,679	12,979,231	10,425,535
Wheat flour.................... Brls.	492,765	1,733,688	408,028	1,475,979
Fish.......................... Cwt	212,399	2,200,166	227,177	2,440,144
Furs.......................... $	....	808,808	....	940,554
Meats......................... Cwt.	86,197	1,039.134	124.268	1,944,969
Cheese........................ Cwt.	107,601	1,226.659	78,345	846,442
Planks and boards..............M ft.	116.179	2,044,928	140,000	2,707,646
Wood pulp..................... Cwt.	1,302,118	2,327,980	1,109,983	2,180.952
Newsprint..................... Cwt.	3,346,053	6,281.525	4,256,897	7,263,463
Automobiles and parts........... $	....	873,486	....	2.559,266
Copper, partially manufactured.... Cwt.	248,118	1,759,790	218,594	1,676,932
Nickel, unmanufactured.......... $	....	3,034,760	....	2,644,587
Imports entered for consumption—Free goods........	....	16.321,396	....	20,155,053
Imports entered for consumption—Dutiable goods.......................	....	19.376,984	....	23,990,937
Total imports entered for consumption....	....	35.698.380	....	44,145,990

—	Four months ended July, 1933		Four months ended July, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	162,900.773	....	203,648,032
Total Exports (Foreign Produce).........	....	1,858,029	....	2,371,464
Principal Items of Exports—				
Wheat........................Bush.	59,297.266	38.703,711	53,997,024	40,745,220
Wheat flour.................... Brls.	1,836,739	6,062,026	1,671,438	5,809,896
Fish.......................... Cwt.	639.356	5,604.060	679,303	6,316,228
Furs.......................... $	....	2,899.096	....	2,933,121
Meats......................... Cwt.	332.520	3,740.546	568,783	8,276,379
Cheese........................ Cwt.	166,758	1,876,318	118,748	1,315,173
Planks and boards..............M ft.	320,308	5.432,386	437,376	8,620,638
Wood pulp..................... Cwt.	3,919,903	7,197,888	3.882,698	8,140,472
Newsprint..................... Cwt.	12,026,236	22,930,126	15,882,485	27,017.796
Automobiles and parts........... $	....	3,616,425	....	8,434,681
Copper, partially manufactured... Cwt.	785,327	5.009.401	1,027,961	8.050,049
Nickel, unmanufactured.......... $	....	8,831,329	....	10,773,309
Imports entered for consumption—Free goods..........................	....	52,016,319	....	76,896,501
Imports entered for consumption—Dutiable goods.......................	....	70,684,890	....	101,136,740
Total imports entered for consumption....	....	122,701.209	....	178,033,241

The National Revenue Review

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

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J. Sydney Roe, Editor

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Completes its Seventh Year

THE REVIEW with this number completes its seventh year of continuous monthly publication. It was started by Hon. W. D. Euler, then Minister of National Revenue, in October, 1927, and the Department receives assurances frequently that it is of real value and interest not only to the staff throughout the Dominion, but to the press, businessmen, Boards of Trade, and the public generally. The constant co-operation of Collectors and other officers is appreciated by the *Editor* who solicits a continuance of such friendly assistance. From its inception the aim of the REVIEW has been to keep before officers the prime factors of unfailing courtesy and efficiency in their dealings with the public, and to provide a friendly medium for the exchange of views, the elucidation of knotty points of procedure and the imparting of information. That policy will be continued. Articles of departmental interest are welcomed by the *Editor.*

Regulations Respecting Tourists' Outfits Amended

FOLLOWING its policy of encouraging tourist traffic, the Department of National Revenue has again amended the regulations respecting tourists' outfits, and a Circular of instructions bearing date of 24th August, has been issued to Collectors.

The amended regulations remove from the list of articles requiring deposits, portable boats and canoes. Outboard motors, tents and camp equipment were removed from the list requiring deposit in June last, so that now the tourist may import all of the articles mentioned in Section 1 of Memorandum No. 88, issued in 1928, without deposit with the exception of revolvers or pistols.

Household furniture and other effects brought in by a non-resident for the temporary equipment of a summer residence and to be exported within the season, and other unspecified articles including revolvers or pistols, constitute the entire list of articles requiring deposit.

Prohibited Exportation Except under Licence

BY Memorandum issued to Collectors under date of 29th August, the exportation of hay and straw to the United States is prohibited except under licence issued by the Department of Agriculture. The exportation of hay or straw is prohibited by rail, vessel or highway, except by the production of a licence issued by the Minister of Agriculture.

Regulation Established

COLLECTORS of Customs and Excise were advised by official circular dated August 31, 1934, signed by D. Sim, Commissioner of Excise, of the following regulation concerning stone crushed by a producer for his own use and not for resale:—

The Minister of National Revenue has established the following regulation under authority of Sections 87 and 99 of the Special War Revenue Act, effective September 1, 1934, on stone crushed by a manufacturer or producer thereof for his own use and where similar crushed stone is not sold by him;

The consumption or sales tax will be held to apply on the basis of 75 cents per ton (2,000 pounds).

A Tourist Travel Sidelight

HERE is a sidelight on tourist travel this season. Automobile traffic through the port of Niagara Falls, via the three international bridges, in July last, was heavier than in July, 1933 by about six thousand cars. This was due to increased movement of Canadian cars. In detail figures for the respective months were as follows:—

Canadian automobiles inwards 30,932 (27,248), outwards 30,423 (27,353); United States automobiles inwards 90,940 (89,786), outwards 85,624 (87,542); other vehicles inwards 4,703 (4,419), outwards 4,964 (4,416); passengers inwards 458,148 (578,000), outwards 560,007 (578,354); sixty-day touring permits issued 24,763 (21,833); twenty-four hour permits 66,190 (68,376); permits issued for Canadian cars outwards 7,990 (6,088).

Balance of Trade

THE July, 1934, balance of trade was $12,643,000 favourable, and for the seven months of the present calendar year $58,332,000 favourable, compared with $57,116,000 favourable in the same period of 1933 and $7,329,000 unfavourable in the same period of 1932.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections during the months of July, 1933, and July, 1934:—

July, 1934, spirits potable, $551,749; July, 1933, $464,844. July, 1934, spirits, non potable, $75,359; July, 1933, $57,099. July, 1934, malt, $895,941; July, 1933, $303,347. July, 1934, cigars, $31,775; July, 1933, $34,947. July, 1934, cigarettes, $1,888.290; July, 1933, $1,796.648. July, 1934, manufactured tobacco, $385,529; July, 1933, $401,485. July, 1934, foreign raw leaf tobacco, $313,391; July, 1933, $419,073. July, 1934, beer, $57,611; July, 1933, $35,495. July, 1934, licences, $353; July, 1933, $433. July, 1934, validation fee, $16,179. July, 1934, malt syrup, $53,865. July, 1934, total, $4,270,046; July, 1933, $3,513,374.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1933, and July, 1934:—

July, 1934, tobacco, cut, 1,495.730 pounds; July, 1933, 1,599,257 pounds. July, 1934, tobacco, plug, 367,317 pounds; July, 1933, 345.055 pounds. July, 1934, cigarettes, number 472,042.400; July, 1933, 449,808,930. July, 1934, cigars, number 10,773,621; July, 1933, 11,661,814. July, 1934, snuff, 65.246 pounds; July, 1933, 65,224 pounds. July, 1934, foreign raw leaf tobacco, 776,670 pounds; July, 1933, 1,012,478 pounds.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of the Customs Tariff:—

The New International, published monthly by the New International Publishing Association, New York, U.S.A.

The Ukrainian Daily News, a newspaper published in the Ukrainian language by the Robitnyk Publishing and Printing Co. Inc., 17 East 3rd St., New York, U.S.A.

The Modern Thinker, published monthly at 310 Riverside Drive, New York, U.S.A.

Real Screen Fun, published monthly by Tilsam Publications Inc., 114 East 47th Street, New York, U.S.A.

Some Excise Facts

EXCISE statistics show increased duty collections in July, 1934, over July, 1933, on potable and non potable spirits, and cigarettes. Excise duty collections on malt rose from $303,347 in July last year to $895,941 in July last, and from $35,495 to $57,611 on beer.

Export Clearances of Wheat

EXPORT clearances during the week ending August 24, 1934, amounted to 2,984,527 bushels compared with 3,028,872 in the previous week. Clearances by ports were as follows, the figures in brackets being those of a year ago: Montreal 1,171,259 (1,063,061), Churchill 651,488 (1,234,661), United States ports 661,000 (278,000), Vancouver-New Westminster 500,780 (376,520), Sorel nil (234,000). Four weeks ending August 24: Montreal 4,072,582 (6,259,627), Vancouver-New Westminster 2,863,866 (1,393,259), United States ports 1,889,000 (969,000), Churchill 1,339,555 (1,234,667), Sorel 536,594 (1,130,370), Quebec 284,000 (304,500).

Canadian wheat in store on August 24 was 184,530,023 bushels compared with 184,926,025 the week before and 196,593,722 a year ago. In transit wheat on the lakes amounted to 1,703,504 bushels compared with 3,918,703, and Canadian wheat in the United States was 9,965,316 compared with 5,339,653.

Canada Wheat in British Market

DURING the first six months of 1934 Canada led in the British market with wheat at 17,509,568 cwt., Argentina being second with 15,234,565, Australia third with 10,920,208, Soviet Russia fourth with 2,095,067.

Departmental Rulings

AUTOMOBILE jacks of the " Roll-A-Car " type, being a lifting jack equipped with two rear wheels and either one or two swivelled wheels in front, so designed that the jack may also serve as a special truck for changing the position of a vehicle, Tariff Item 427.

With respect to the provision in tariff item 705a for " motor vehicles valued at not more than one thousand dollars " brought into Canada by a settler, it is ruled that, when two or more automobiles are imported by a settler and are qualified for entry under the provisions of tariff item 705a and the combined value is in excess of one thousand dollars, the exemption of one thousand dollars should be allowed on the value of the car or cars bearing the highest rate of duty.

Collectors Instructed

COLLECTORS of Customs and Excise were instructed on July 31, 1934, as follows:—

The Minister of National Revenue has established the following Regulation under authority of Subsection 6 of Section 80 and Section 99 of the Special War Revenue Act;

Importations of goods enumerated in Customs Tariff Item 105 (*e*) are to be subject to the excise tax of one (1) cent per pound on sugar, syrups or substitutes therefor, and one-half (½) cent per pound on glucose or grape sugar according to the quantity of any such materials contained in the goods enumerated in the said Customs Tariff Item, with effect from August 1, 1934; provided that goods bona fide in transit or in bond in Canada on that date may be entered at Customs without the imposition of the said tax.

Importers will be required to furnish to the Collector of Customs and Excise at the port of entry, on presentation of their entries, a declaration from the manufacturer or exporter of the goods, showing the sugar, syrup and/or glucose content of the imported goods.

If the aforementioned certificate cannot be produced at the time of entry, the goods may be entered for consumption upon payment of the tax at the rate of one (1) cent per pound on the net weight, subject to adjustment by refund on production of the said certificate.

The special excise tax of three per cent on the customs duty paid value will continue to apply in addition to the excise tax herein referred to, except that the rate of one and one-half per cent shall apply to all goods imported which are entitled to entry under the British Preferential Tariff or under trade agreements between Canada and other British countries.

Importation of Coal

CANADA imported 1,545,787 tons of coal in July, 1934, as against 1,239,009 in July, 1933. Imports of anthracite in July reached a total of 329,624 consisting of 199,947 from Great Britain, 129,671 from the United States and 6 from Newfoundland. During the first seven months of 1934 Canada's anthracite requirements have been drawn from the following sources, Great Britain 43·4 per cent and the United States 56·6 per cent.

Increased Exports to Empire Countries

CANADA'S domestic exports to British Empire countries in July, 1934, totalled in value $29,711,000 compared with $25,424,000 in July, 1933, an increase of $4,287,000 or over 16 per cent. The exports to the United Kingdom at $23,043,000 were an increase of over 7 per cent, and to the Irish Free State at $635,000, an increase of over 17 per cent.

Raw Rubber Imports

IMPORTS of raw rubber in June, 1934, amounted to 4,946,790 pounds valued at $586,391, compared with 3,227,128 at $204,073 a year ago. Most of it came via the United States. A note of interest to golfers was 5,932 dozen balls at $16,847 from the United Kingdom and 6 at $35 from the United States.

Imports and Exports of Refined Sugar

THE JUNE, 1934, imports of refined sugar amounted to 390,800 pounds all of it coming from the United States except 600 from Hong Kong. The quantity in the first six months of 1934 was 1,968,500 pounds as against 2,610,500 in the same period last year.

Exports of refined sugar totalled 1,490,000 pounds, most of it going to Newfoundland. The quantity in the first six months of 1934 was 5,703,400 compared with 4,532,700, a 25 per cent increase.

Regarding Settlers' Effects

SETTLERS' effects which went out of Canada during the first half of 1934 amounted in value to $1.307,123 compared with $1,071,445 in the same period of 1933. The amount which went to the United States was $1,036,086 as against $796,263.

Excluding the settlers' effects which went to the United States, the value of those which went to fifty countries scattered all over the globe was $271,037 in the first six months of 1934 compared with $275,182 a year ago. Most went to the United Kingdom, $206,092 and $201,407, in the half-years of 1934 and 1933.

Gold Bullion Export

THE gold bullion export to the United States in July, 1934, was $8,276,900. During the past twelve months the total export of gold bullion was $75,132,000 compared with $52,676,000 in the previous twelve months.

Exports of Farm Implements

DURING the twelve month period ended June, 1934, exports of farm implements and machinery increased to $2,337,554 from $1,263,562 during the previous twelve months.

Tea Imports Tested Carefully

CANADA is a heavy tea-consuming country, imports in the past fiscal year totalling 36,192,227 pounds, valued at $7,389,717. For several years previous to this, however, tea imports have heavier, averaging about 40,000,000 pounds. India black tea leads all others in popularity. The imports of this tea in 1933-34 totalled 21,509,291 pounds, valued at $4,562,633. Ceylon black holds second place with total imports of 10,952,876 pounds, valued at $2,326,819. Imports of Japan green tea amounted to 2,426,255 pounds, valued at $302,978; China black 644,086 pounds, valued at $72,946.

Teas shipped to Canada either from London or the producing countries are delivered into Customs warehouse, and, before the importer can take delivery of the teas, samples are taken from the various chests and forwarded to an official tea examiner. The teas are tested carefully for adulteration or unfitness for public consumption. If the samples fail to conform with the Customs regulations, which is not often, the entire shipment is forfeited to the Crown and destroyed.

There are two official tea testers, both of whom are attached to the Department of National Revenue, Customs Division. One tester is stationed at Departmental headquarters, Ottawa, and the other at Winnipeg.

According to Chinese legend, the virtues of tea were discovered by the Emperor Shen-mung, 2737 B.C. From China a knowledge of tea was carried into Japan, and there, according to historical records, the cultivation was established during the 9th century.

The first known mention of tea by an Englishman was contained in a letter written from Firando, Japan, in 1615 by an agent of the East India Company. He wrote to a friend asking for "a pot of the best sort of chan." Tea began to be used in England about the middle of the 17th century, supplies being obtained from Java. Prices in England ranged from £6 to £10 a pound. In 1658 one of the first known tea advertisements in England appeared in the *Mercurius Politicus*. It read "That excellent and by all Physicians approved China Drink called by the Chineans Teha, by other nations Tay, alias Tee, is sold at the Sultaness Head, a copheehouse in Sweetings Rents, by the Royal Exchange, London."

Considering the position India holds in the world's tea industry, it may be of interest to note some facts concerning that country's tea trade. India is the world's largest tea exporting country, accounting for over 41 per cent of the world's total tea exports. Over 800,000 acres are devoted to tea production. This industry represents a capital investment of £40,000,000, and employs approximately 900,000 workers. Prior to the development of the tea industry in India, England was primarily a coffee drinking nation, but as a result of advertising and propaganda on the part of India tea merchants tea drinking rapidly superseded coffee. While only 4 per cent of all tea imported in 1866 was from India, this ratio had increased to 59 per cent by 1903.

The Indian Tea Association helped to popularize their product in North America in recent years by extensive advertising campaigns. In 1933 planters in India and Ceylon started a joint tea propaganda under the name of the Empire Tea Growers. More recently India, Ceylon and Dutch tea associations have formed a co-operative tea advertising plan, under the aegis of the International Tea Committee, to make their product better known in all the leading tea consuming countries of the world.

Between the years 1863 and 1866 there took place in England the famous boom in tea lands and wild speculation in tea shares. A panic threatened, and tea speculation soon fell into disrepute, being classed in the public mind with the South Sea Bubble. A Government Commission, however, was appointed and after a thorough investigation stated that the tea industry was basically sound.

In some countries contraband tea presents as great problems as contraband liquor. For instance in Tunis, which has an extensive frontier and places a duty of 28 francs per kilo on tea, the "tea-bootleg" fraternity practically has things its own way. According to *La Dépeche Tunisienne* tea smugglers frequently offer active resistance to authority, and cases of officers being killed or beaten are numerous. The loss to the budget is estimated at from 20 to 25 million francs each year by that newspaper, which goes on to say: "It is known that the abuse of tea has caused and is causing many evils. In certain districts ninety per cent of the population are victims of tea—women use the money that should be spent on food on buying the leaves. The local workers will not accept work unless they are allowed to indulge their passion for tea."

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Five Months of the Fiscal Year August 1933 and August 1934. (Decrease marked *)

Districts	1933–34	1934–35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	82,970 90	216,944 47	133,973 57
Halifax........	728,593 70	738,194 19	9,600 49
St. John.......	481,288 00	456,804 15	* 24,483 85
Quebec........	869,289 75	663,178 77	* 206,110 98
Montreal......	14,284,542 18	13,932,131 00	* 352,411 18
Ottawa........	3,030,482 48	2,872,620 32	* 157,862 16
Kingston......	126,634 81	119,948 05	* 6,686 76
Belleville......	331,489 08	321,641 27	* 9,847 81
Toronto.......	12,335,779 40	13,752,169 06	1,416,389 66
Hamilton......	2,773,370 10	2,879,729 44	106,359 34
London........	3,927,424 72	3,953,620 87	26,196 15
Ft. William....	131,251 10	98,668 95	* 32,582 15
Winnipeg......	1,223,156 34	1,171,190 33	* 51,966 01
Regina........	152,568 68	148,419 69	* 4,148 99
Saskatoon.....	101,927 98	70,038 34	* 31,889 64
Calgary.......	677,355 46	624,446 90	* 52,908 56
Edmonton.....	253,449 37	247,768 93	* 5,680 44
Vancouver.....	2,693,577 47	2,921,051 30	227,473 83
Yukon.........	22,174 64	14,979 07	* 7,195 57
Total........	44,227,326 16	45,203,545 10	976,218 94

* * HERE AND THERE * *

Allusions to prosaic Customs matters are very uncommon in verse, but the following appeared in the August number of *The Atlantic Monthly* under the title *Lady Patriot, Homing Into Harbour*:—

She hailed America, declared her pride,
Her love, declared our flag should never fall,
Declared for this our fathers fitly died—
But, disembarking, scarce declared at all.

An editorial in a recent issue of *The Medicine Hat News* under the heading of *Our Customs Officials* reads in part:—

Speaking with knowledge of conditions at Portal, *The News* desires to state that the customs officials, both Canadian and American at that point, are the personification of courtesy and kindliness to travellers. They are not only thoughtful of the feelings of tourists, but are veritable mines of information when it comes to answering the thousand and one questions which are shot at them from every angle as they carry out their duties at the border.

There is no special reason why the officials at North and South Portal should differ materially from those at other points, and *The News* is much inclined to think that if a tourist, crossing the border, is at all reasonable, his troubles will be infinitesimal.

The following editorial appeared recently in the *Weekly Tariff Intelligence*, published in Montreal:—

> Hon. R. C. Matthews, Minister of National Revenue in all his messages to his staff through the medium of the NATIONAL REVENUE REVIEW, stresses the importance of being courteous and helpful to the public who have dealings with the officers of the department. The messages are issued usually as a New Year's greeting, and at the beginning of the season of tourist travel, and particular emphasis is given to the latter. The department has gone a long way to make the entrance of the tourist into Canada smooth, and to eliminate all petty restrictions, so that there remains only the absolute necessary safe-guards to protect the revenue. The Minister and his chief deputies only ask that all formalities required be administered by the officers in a kindly manner and giving all the help that time and circumstances will afford.
>
> Judging by the many testimonals that are constantly being received at the department, the officers at the various frontiers are living up to instructions, and few complaints are registered. Many letters are received acknowledging the very fair treatment experienced, and the kind, attentive manner in which visitors have been helped over our Canadian frontiers, making them feel that they are indeed welcome.
>
> At large ports there are two points of contact between Customs officers and the public who are unaware of the procedure to be followed to obtain delivery of their importations. These are the express and postal branches of the service. Here, even more than at frontier ports, it is required for the officer to exercise tact, patience and courtesy. These two branches are visited by people with even less knowledge of affairs than is encountered when dealing with the travelling public. The latter are usually business people, or are at least accompanied by one who is, and thus more readily understand that certain Customs requirements must be carried out. In the postal and express branches there are encountered, day after day, persons who for the first time, and possibly the only time have to deal with Customs procedure. They cannot understand why their parcels have to be examined or why they have to pay duty on a present sent to them without charge. These points and many similar ones have to be patiently explained to them by the officer who is working at high tension, and often in the face of an attitude, on the part of the public, of opposition to the officer personally whom they all but accuse of high-handedness, an unnecessary display of authority, and a desire to mulct the public to the utmost penny. They forget that the officer has no choice in the matter; he is bound by the Customs laws and has no personal interest in the amount collected.
>
> In our opinion, these are the places where an officer must be a man of even temperament, who will, under no pretext or provocation, lose his temper, and where that admonition of the Minister to be courteous at all times requires exceptional control of the feelings.

Taking everything into consideration the heads of the department are to be congratulated on the efficient and courteous service given by their staff.

The *Editor* found the following interesting paragraph in a British publication:—

Rarely does the lady Civil Servant grow into the old maid. In most cases she leaves that for her male colleagues. As the years roll on she frequently develops into what almost might be called a sex apart. She neither asks nor claims the privileges of womanhood; often she starts a bachelor home; she speaks of her colleagues, male and female, as Brown or Smith; she takes very energetically to sport, and, in the milder cases, to gardening and social work; is sometimes quite go-ahead, smoking many cigarettes, and, on occasions, drinking a cocktail; very often has a club, and in dress is usually a blend of the strictly official and the prevailing fashion, with a slight tendency towards the severe.

MORE TOURISTS ENTER FOR SIXTY-DAY PERIOD

Facts and figures regarding this season's travel

Along the boundary of Quebec and Vermont are roads which ramble to and fro, sometimes on this side and sometimes on that. This photograph shows one of these wandering highways. On the right is the village of Beebe in Quebec; on the left the village of Beebe Plain, Vermont. The line runs through the road, and the automobile in the foreground is on Canadian soil while the one further down is on United States Territory.

A FEATURE of tourist travel this season is the increased number of automobiles from the United States entered under the long touring permit of sixty days. The *Editor* has obtained from Collectors at some leading ports of entry the following facts and figures dealing with the season's tourist travel to the middle of August.

At St. Leonard

Sixty-day touring permits issued at the outport of St. Leonard, New Brunswick, from the first of the year to August 10, numbered 3,369, an increase of 1,273 over the same period last year. Twenty-four hour permits totalled 1,601, as compared with 1,629. Permits issued for Canadian cars outwards totalled 270 for each period. Local traffic inwards reached the figure of 20,518, as against 19,196; outwards 18,302, as against 14,885.

St. Leonard is a chief point of entry for tourists from Maine bound for the Gaspe peninsula, as it connects with route 17, Stewart Highway, for all points north. This route gives access also to the popular fishing resorts of the Kedgewick, Restigouche and Matapedia rivers.

Busy at St. Stephen

A total of 7,927 sixty-day touring permits was issued at the port of St. Stephen, New Brunswick, between the dates April 1 and August 10, 1934, an increase of 1,170 compared with the same period last year when 6,757 permits were issued. Twenty-four hour permits issued in the respective periods numbered 286,196 and 258,821, showing an increase of 27,375. A. R. Goucher, Collector, states that a large number of the tourists now entering have no definite destination in Canada, but are actually on tour.

A comparison of tourist travel over certain holiday periods this year and last gives the following: May 24, 1934, sixty-day touring permits 16 (15); 24-hour permits 1,188 (798); permits for Canadian cars outwards 12 (10): June 3, 1934, sixty-day permits 58 (46); 24-hour permits 2,314 (1,983); permits for Canadian cars outwards 15 (8): July 1, 1934, sixty-day permits 185 (139); 24-hour permits 2,451 (2,022); permits for Canadian cars outwards 55 (38).

Increase at Rock Island

Travel through the port of Rock Island, Quebec, has continued heavier so far this season than last year, E. J. Struthers, Collector, informs the Review. Line-ups have been frequent in spite of the best efforts of the staff. It is noted also that the type of traffic has improved showing a large percentage of new cars. Planned tours, as a rule, are more extended than last year, and a large number of tourists entered to attend the Jacques Cartier celebrations at Gaspé. Some cancelled permits have been returned from

Air travel between points in Canada and the United States has become a regular and familiar proceeding. This illustration shows passengers from New York alighting from a large aeroplane at the Customs Air Harbour, St. Hubert, a short distance from Montreal. Their baggage is being examined by a Customs Officer.

Montreal and Quebec where the tourists had placed their automobiles on board ships for Europe. One car bearing French licence plates entered Canada at this port.

Automobiles entered and cleared through Rock Island from April 1 to August 10, 1934 and 1933, totalled as follows: United States cars entered on 60-day touring permits 11,056 (9,453); United States cars entered for shorter periods 21,546 (21,287); Canadian cars reported outwards for touring purposes 5,347 (4,748); other Canadian cars outwards 11,444 (11,685).

At Trout River

United States automobiles entered through the outport of Trout River, Quebec, on 60-day touring permits, between April 1 and August 10, 1934, numbered 4,427. This compares with 6,459 entered in the same period last year, a decrease of 2,032. Cars entered on 24-hour permits totalled 3,177, as against 2,931, an increase of 246. Touring permits issued for Canadian cars outwards totalled 3,585 as compared with 3,118, an increase of 467.

More Touring Permits Issued

Many more United States automobile tourists entering Canada through the port of Fort Erie this year are bound for the fishing haunts of Ontario and Quebec, F. T. Pattison, Collector, informs the Review. Much of this increase is due, no doubt, to the fact that outboard motors and camp equipment brought in by tourists have been allowed entry recently without the necessity of a cash deposit. During the period from April 1 to August 10, 1934, 62,220 sixty-day touring permits were issued at this port, an increase of 5,520 over the same period last year, when 56,700 permits were issued. United States cars entered for shorter stays numbered 332,330, as compared with 318,135, an increase of 14,195. Permits issued for Canadian cars leaving Canada totalled 25,925, as against 24,793, an increase of 1,132.

Traffic over the civic holiday, August 6, was slightly heavier this year than last. Canadian cars outwards for the respective periods totalled 1,248 and 1,047.

At Niagara Falls

Sixty-day touring permits issued for United States automobiles at the port of Niagara Falls in the period from April 1 to August 10, 1934, numbered 56,306, as compared with 50,945 issued during the same period of last year. This shows an increase of 5,361. Permits issued for Canadian automobiles leaving Canada totalled 29,821, as against 22,586, an increase of 7,235; traveller's vehicle permits 794, as against 728, increase 66. Twenty-four hour permits dropped by 736, totals for the respective periods being 200,126 and 200,862.

Automobiles reported inwards and outwards numbered 684 653, as compared with 678,298, an increase of 6,355. This increase was due entirely to Canadian cars whose total jumped by 14,501, while the total number of United States cars dropped by 8,146. Totals for the respective periods in detail were: United States automobiles inwards 251,241 (250,913), outwards 241,906 (250,380); Canadian automobiles inwards 95,365 (87,755), outwards 96 141 (89,250); other vehicles inwards 16,638 (16,008), outwards 17,391 (15,972); passengers inwards 1,392,959 (1,624,808), outwards 1,494,468 (1,623,970).

Holiday Traffic Increased

Traffic over the week-end, August 4-6, which included the Civic Holiday, was exceptionally heavy, a total of 29,739 cars being handled. This total, which was 2,261 above the figures for the same period last year, was made up as follows (figures for last year are shown in brackets): United States automobiles inwards 9,580 (9,973), outwards 9,777 (10,348); Canadian automobiles inwards 5,236 (3,672), outwards 5,146 (3,485); other vehicles inwards 495 (432), outwards 535 (438); passengers inwards 72,362 (67,808), outwards 71,929 (67,128).

Many Tourists by Train

A large number of tourists come to Niagara Falls by train, the total in July reaching 12,576. This compares with 6,389 persons arriving by train in July last year. On Sunday, August 12, a single excursion comprising twelve trains, from points in Delaware and West Virginia, brought 10,660 visitors, while over a thousand others arrived on various tours in the afternoon.

During July, 284,572 persons crossed to Niagara Falls, Ontario, by the Falls View bridge, an increase of 70,483 compared with July, 1933. By a similar comparison the Lower Arch bridge showed an increase of 3.934 persons with a total of 127,751. Over forty-two thousand persons entered Canada via the Lewiston bridge, and 514 by ferry.

Increase at Windsor

A total of 72,903 United States automobiles entered on 60-day touring permits at the port of Windsor, Ontario, in the period from April 1 to July 31, 1934. This was an increase of 1.213 over the corresponding period of last year when 71,690 permits were issued. Twenty-four hour permits numbered 292,171, as against 294,147, a decrease of 1,976. Touring permits issued for Canadian cars leaving Canada in the respective periods numbered 14.244 and 15.026. Vehicles of all kinds inwards totalled 389,565, as compared with 392.201. Vehicles of all kinds outwards totalled 382.344, as compared with 384,113.

Travel over the civic holiday, August 6, was heavy, especially the traffic in Canadian cars. Totals covering vehicles handled from August 1 to 10 inclusive, were: cars entered on 60-day touring permits 11,150; on 24-hour permits 30.584; Canadian cars outwards on touring permits 1,704; total number of vehicles inwards 40,779; total number of vehicles outwards 39,162.

In British Columbia

A feature of tourist travel through the port of New Westminster, B.C., including the outport of Huntingdon and the Preventive stations of Aldergrove, Boundary Bay, Douglas and Pacific Highway, in the period from April 1 to August 10, this year, was the heavy traffic in Canadian cars reporting outwards. The number of United States cars entered on 60-day touring or traveller's vehicle permits also increased at all points, with the exception of Huntingdon, where such traffic dropped slightly compared with last year.

Following is a detailed summary showing the number of United States automobiles entered and the number of Canadian automobiles reported outwards, on touring permits, April 1 to August 10, 1934, and 1933: *Aldergrove*—United States cars in 4,477 (3,107), Canadian cars out 2,848 (2,479); *Boundary Bay*—United States cars in 5,621 (4,988), Canadian cars out 21,939 (19,092); *Douglas*—United States cars in 10,357 (10,081), Canadian cars out 13,682 (9,567); *Huntingdon*—United States cars in 7,475 (7,790), Canadian cars out 10,797 (7,067); *Pacific Highway*—United States cars in 22.599 (20,761), Canadian cars out 37,377 (27,507).

On May 24 this year a total of 3,189 Canadian automobiles were reported outwards on touring permits through the above-mentioned outport and preventive stations. This compares with 1,794 on May 24, 1933. Totals for July 1 and 2 this year and last were 4,145 and 2,880. United States automobiles entered May 24, 1934 and 1933, numbered 255 and 238 respectively, and on July 1 and 2, 1934 and 1933, 737 and 1,068.

HEAVY TRAFFIC THROUGH CANALS

Total freight using the St. Lawrence canals during July, 1934, amounted to 977,261 tons and was the heaviest July traffic since 1928, exceeding the 1933 traffic by 138,018. Pulpwood was heavier than in July last year by 65,304 tons, bituminous coal increased by 23,613, iron ore by 23,403, sand by 17,758, barley by 15,126 tons and gasoline by 12,208. Total tonnage to July 31 amounted to 2,911,160 tons in 1934 and 3,021,310 in 1933.

Total tonnage of 1,334,376 tons using the Welland Ship canal was a new high record for July and exceeded last year's July traffic by 213,074. Iron ore was heavier than in 1933 by 80,826 tons, bituminous coal by 63,588 tons, pulpwood by 40,338 tons and rye (all up bound) by 29,003.

GOLD PRODUCTION IN JUNE

Canada's gold production in June, 1934, amounted to 242,713 ounces compared with 259,706 ounces in May and 262,460 ounces in June, 1933. Ontario mines produced 169,445 ounces.

HISTORIC PORT OF NEW WESTMINSTER

The volume of shipping at New Westminster, the third largest Customs-Excise port in British Columbia and the busy sea port 21 miles up the Fraser River, in the past calendar year was the heaviest in its history. Four hundred and nine deep sea ships, with an aggregate net tonnage of 1,454,842 tons, visited the port. This total compares with 311 ships with a total net tonnage of 1,087,878 tons which entered the port in 1932. Some idea of the rapid increase in shipping in the past few years is gained by comparing shipping totals of ten years ago when just 48 deep sea vessels, of a registered tonnage of 144,973 tons, called at this port. Last year thirty-two steamship lines had regular sailings. The principal exports in 1933 were as follows: lumber and by-products 230,217,076 feet, board measure (equivalent to 345,324 tons); bar metal (lead and zinc) 181,991 tons; fertilizer 55,374 tons; grain 1,659,740 bushels; flour 70,430 barrels; liquor 23,774 cases; canned salmon 12,350 cases; evaporated milk 14,925 cases; broom handles 21,011 bundles; hides 458 tons; general, including mild cured and frozen fish, rice, wool, etc., 7,076 tons.

Explored by Captain Cook

New Westminster was established as a port in 1859, under the name of Queensborough and comprised " all the waters, mouths and channels of the Fraser River between the deep water of the Gulf of Georgia and a line drawn due North and South through the easterly extremity of Tree Island." This section of the coast was explored by Captain Cook in 1778 during his third voyage, and in 1792 by Captain Vancouver. Rival fur companies did much to open up this section of the Pacific coast. In 1808, Simon Fraser of the great Northwest Company followed the course of the Fraser River from the upper reaches as far as the site where New Westminster now stands. Years before this Sir Alexander Mackenzie expored the upper waters. In the early years of the ninteenth century British and foreign vessels began searching this coast for trade. One of the earliest of these was the two-masted, 85-ton schooner *Vancouver,* which visited the little settlements along the Fraser River.

A typical cargo taken by one of these early coasting ships consisted in part of "12 bundles of shingles, 13 bales of beaver and 16 bales of dried salmon." The first steamer to ply her trade on the north Pacific coast, the *Beaver,* started her trading mission for the Hudson's Bay Company in 1835. She was the first boat to enter the harbours of Victoria and Esquimalt. For several years this small paddle-wheeler plied regularly between Victoria and New Westminster. After being overhauled and re-commissioned she continued in the coastal trade until 1888 when she piled on the rocks near the famous Siwash Rock at the First Narrows.

For several years the Cariboo gold rush absorbed most of the pioneer interest. Many steamers, chiefly shallow draught sternwheelers, made their appearance on the Fraser running between Victoria and Fort Yale, but always touching at New Westminster. Finally the river greyhound appeared. The *Governor Douglas,* one of the earliest of these, was the first steamer to convey gold miners up the Harrison River to Fort Douglas at the head of Harrison Lake, the alternative route to the Lillooet and Cariboo districts.

The New Westminster Harbour Commissioners erected recently an 800,000-bushel grain elevator. This is leased to, and operated by, private interests. The port is equipped with modern terminal facilities, including an up-to-date cold and cool storage plant.

P. R. Peele is Collector of Customs and Excise at New Westminster.

EXPORT OF CANADIAN EGGS

Canadian eggs exported in July, 1934, amounted to 15,022 dozen compared with 11,490 a year ago, Bermuda being the chief purchaser. During the past twelve months this export has grown from 278,000 to 2,093,000 dozen.

* * NEWS AND COMMENT * *

ROCK ISLAND, QUE.: For convenience of tourists, the Department has this year built two new Customs offices in the Lake Memphramagog section of Quebec. One of these, named Lake Memphramagog, is near the international boundary on the western shore of the lake, for the reporting of boats and the pleasure steamer *Anthemis* which plys between Newport, Vermont, and Magog, Quebec. The shore where this office is placed is so rugged that no highway traffic can reach this point. The office is under the port of Sutton, the officer on duty being E. G. Hiller.

The second new office, under the port of Rock Island, is named North Derby Highway, Beebe, Quebec, and is staffed by Officers Harold E. Lanctot and R. W. Smith. Situated at the boundary on the highway nearest the eastern shore of Lake Memphramagog this office covers a heavy seasonal traffic to lake shore resorts as well as some through traffic. Automobiles reporting here during July were, inwards 2,717 and outwards 2,607.

The outport of Georgeville has been closed. Though that office in bygone days was one of the first as well as among the most important along the international boundary, its location, 10 miles from the frontier, was not found satisfactory for present day traffic.

GUELPH, ONT.: The total revenue collected at the Customs-Excise port of Guelph for the month of July, 1934, amounted to $128,959, which has established a record at the port for any one month. The highest revenue collected during any one month prior to this was in May, 1928, when the total collections amounted to $115,877.

WINNIPEG: Winnipeg, almost 61 years old, is celebrating its diamond jubilee. On November 8, 1873, the little business and residential community which had grown up at the site of the old Hudson's Bay trading post of Fort Garry was granted incorporation under the name of Winnipeg. In 1870, Winnipeg had already been created capital of the newly-organized province of Manitoba. At that date the population was estimated at about 300 souls. According to the latest Dominion census Winnipeg had in 1931 a population of 218,785, not including the adjacent city of St. Boniface and surrounding suburbs outside the boundaries of the city proper.

MONTREAL: International air traffic through the Customs Air Harbour at St. Hubert, Quebec, in July this year, was heavier at nearly all points than in July, 1933, as the following figures, covering the respective months, show: aeroplanes inwards 81 (65), outwards 80 (63); passengers inwards 158 (108), outwards 148 (138); baggage inwards 165 pieces (136 pieces), outwards 161 pieces (154 pieces); bags of mail inwards 402, weight 5,820 pounds (380, weight 5,380 pounds), outwards 276, weight 8,004 pounds (271, weight 8,005 pounds); express inwards nil (12 pieces), outwards nil; tourist permits issued 4 (3); collections $54 ($43).

Collections at the Customs express branch, Montreal, in July this year, amounted to $124,428, an increase of $23,268 compared with July, 1933. Entries totalled 1,641 as against 1,508; packages delivered 8,329 as against 7,022.

TORONTO: Business transacted at the Customs postal branch, Toronto, in July, 1934, as compared with July, 1933, was as follows: duty collected $59,880 ($48,528), packages received 22,740 (20,070), packages delivered 20,525 (18,008). Entries received numbered 2,009. At the Customs express branch totals for the respective months were: duty collected $137,172 ($144,027), packages received 12,476 (10,954), entries 2,408 (2,026).

HALIFAX, N.S.: In July, 1934, a total of 442 vessels entered and cleared the port of Halifax compared with 548 for July, 1933. The net registered tonnage is reported at 496,521 tons compared with 479,671 tons for July, 1933.

The number of vessels engaged in the trans-oceanic service entering and clearing in July, 1934, is reported at 113, and 129 for July, 1933.

Coastwise vessels entering and clearing in July, 1934, is reported at 329 compared with 419 for July, 1933, and 378 for July, 1932.

Since January 1, 1934, the total number of vessels arriving and departing at Halifax is reported at 2,935 compared with 3,255 for the same period of 1933. Total cargo tonnage handled inward and outward during July, 1934, is reported at 123,732 tons as against 130,315 tons for July, 1933.

Since January 1, 1934, the total cargo tonnage handled inward and outward amounted to 1,234,708 tons, and 881,283 tons for the first seven months of 1933.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) If a firm of Customs House brokers wishes to change its name without any change of principals, is a new licence to be applied for with payment of licence fee or can application be made for change of name without payment of another fee?

(2) Do the regulations regarding Customs House brokers permit a broker's clerk or employee to have a power of attorney direct in the clerk or employee's name from an importer or should the power of attorney be from the importer to the broker with power of substitution and then the broker give his clerk or employee power of attorney from himself to transact any business for which the broker holds power of attorney?

(3) A vessel enters a Canadian port for shelter or for purposes other than the loading or discharging of cargo. How long may it remain in port without reporting at Customs?

The answers are:—

(1) A Customs House broker's licence is issued in the name of a person or firm. If the firm to which the licence is issued wishes to change its name, application must be made to the Collector for a new licence bearing thereon the new name. The fee of $50 is also collected.

(2) The latter procedure outlined in this question is correct. The employee could not transact Customs business on behalf of others generally without a Customs House broker's licence.

(3) Section 11 of the Customs Act requires that the master of every vessel coming from any port or place out of Canada, or coastwise, and entering any port in Canada, whether laden or in ballast, shall go without delay, when such vessel is anchored or moored, to the Custom-house for the port or place of entry where he arrives, and there make a report in writing to the collector or other proper officer, of the arrival and voyage of such vessel.

It will be observed that the master is required to proceed "without delay" to the Custom-house to make his report after the vessel is anchored or moored. The Collector or other proper officer at a port at which a vessel arrived would be in a position to determine whether or not the time which elapsed between anchorage or mooring and the presentation of the report could be regarded as reasonable and in compliance with the provisions of the section referred to.

These questions will be dealt with in the next number:—

(1) What are the regulations respecting the entry into Canada of goods produced in Canada returned to the exporter without advancement in value or improvement in condition?

(2) On what conditions may articles valued at not less than $10 each be exported for repairs and re-imported on payment of duty on value of repairs only?

(3) To what Department was the Income Tax division first attached, and when was it made a branch of the National Revenue Department?

A Word of Appreciation

J. R. Hanlon, Collector at Guelph, Ont., in forwarding some information for the Review writes:—

We thoroughly appreciate the Review at this port, and we all look forward to its monthly appearance and profit by the fund of valuable information it contains.

Favours Transfer of Officers

An officer at a British Columbia port writes in part:—

I believe there is a fairly widespread feeling throughout the service in favour of a system of transfer of deserving officers from port to port. The chartered banks of Canada have found such a plan decidedly worth while and have seen much to recommend in it.

It is admitted that the banks in transferring their employees from branch to branch do so for reasons which would not apply in the case of a Government department, but broadly speaking, whatever the immediate objects may be, the results are obvious. To mention one or two: the transfer system widens the outlook of the individual; in the hope of obtaining a desired transfer he will do his best work for his own interests, if nothing else; and again, the practical and varied knowledge gained in various parts of the country is invaluable to one who would prefer a comprehensive to a specialized command of duties to be performed. Further, the transfer system has proven to be a distinct aid in combatting the impression that one is in a rut by creating and maintaining interest in one's work.

I would have this plan apply to deserving officers only. Those who, while entitled to transfer, would prefer to remain in one place, would be allowed that privilege.

I am prepared to admit that there may be many objections to a transfer scheme. Obstacles would have to be overcome before the necessary machinery could be put in working shape but, in my opinion, it is quite practical. It is reasonable to suppose that when an officer realizes that transfers and promotions rest entirely with himself he will put forth his best endeavours to the benefit of himself and the Department.

An Excise Tax Question

B. de Wiele, Collector at Vernon, B.C., writes:—

I should like, through the columns of our Review, an answer to the following:—

At an outport a refund claim on Form N-15 is presented on account of domestic Excise taxes allegedly paid by some person at a Customs port or outport other than that in which the claimant resides. The local Customs staff could have no knowledge of the presumed payment. Nor, as a matter of fact, could the local dealer have any certain knowledge. A certificate from an officer of the department to the effect that to his knowledge, on entry so and so, such and such a sum was paid in as taxes, is demanded by the department. My chief port, Revelstoke, B.C., agrees with me that the only officer who can properly certify as instructed at the foot of Form N-15, amended, is an officer at the port or outport where the taxes were originally paid. It appears, however, that this view is not universally held, and occasionally the claim is returned to the port from whence it first started its pilgrimage without the certificate being signed. May I ask what officer, or office, should certify?

Editor's Note.—This question was referred to V. C. Nauman, Controller of Excise Taxes, who suggests this reply:—

If payment of the tax cannot be substantiated at the port or outport where the applicant is situated, the refund claim should be forwarded to the Collector at the port or outport at which the tax was paid for verification and certificate of the latter official.

MAPLE SUGAR AND SYRUP

The estimated production of maple sugar in Canada in the past spring season is 4 954,400 pounds valued at $577,850 as compared with 5,785,130 pounds at $499,713 in 1933. The production of maple syrup is estimated at 1,842,500 gallons valued at $2,468,800 as compared with 1,262,315 gallons valued at $1,559,628 in 1933. The combined total value of the industry is thus $3,046,650 as compared with $2,059.341 in 1933, an increase of $987,309 or 47·9 per cent. The values for the 1934 crop are preliminary and subject to revision.

JUST AMONG OURSELVES

AUGUST—SEPTEMBER

ADDITIONS

Nova Scotia

Halifax: N. J. Baker, Customs Guard.

New Brunswick

Woodstock (Union Corner): Gordon Noble, Customs Excise Enforcement Officer.

Quebec

Montreal: E. B. MacDonald, Assistant Customs Appraiser.

Rimouski (St. Anne des Monts): H. J. Roy, Acting Customs Excise Enforcement Officer.

British Columbia

Vancouver: J. L. W. Dee, Office Boy.

Administrative

George Hedge, Typist, Grade 1; E. M. McFarlane, Typist, Grade 1; Merrill McLean, Typist, Grade 1; Leonard Robinson, Typist, Grade 1; W. J. McCooeye, Office Boy.

DEDUCTIONS

Quebec

Montreal: J. R. Laverdure, Clerk, Grade 1 (services terminated); R. E. Ouimet, Stenographer, Grade 2 (resigned).

St. Armand (Phillipsburg): R. M. Laraway, Customs Excise Examiner (deceased).

Ontario

Amherstburg: W. A. Abrahart, Special Exciseman, Grade 3 (deceased).

Stratford (St. Marys): P. E. Hepburn, Sub-Collector of Customs and Excise, Grade 1 (deceased).

Toronto (Acton): R. M. McDonald, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

Windsor: Stacey Hammond, Customs Excise Examiner (superannuated).

Saskatchewan

Regina: Vincent Howell, Customs Excise Supervising Officer (deceased).

Alberta

Calgary: E. H. Crick, Assistant Customs Appraiser (superannuated).

British Columbia

Vancouver: A. J. Horner, Customs Excise Examiner (retired).

Administrative

Nellie Cooper, Stenographer, Grade 2 (resigned); Thomas Costello, Dominion Customs Appraiser (superannuated).

TRANSFERS

J. E. Lamontagne, Customs Excise Examiner, Grade 1, Trout River, Que. to Customs Excise Examiner, Athelstan, Que.

W. E. A. Rowat, Customs Excise Examiner, Athelstan, Que., to Sub-Collector of Customs and Excise, Grade 1, Trout River, Que.

J. L. Bernard, Sub-Collector of Customs and Excise, L. S. Amos, Que., to Customs Truckman, Montreal, Que.

PROMOTIONS

Edward McNally, Special Exciseman, Grade 3, to Chief Customs Excise Clerk, Grade 8, Montreal, Que.

DISMISSALS

Woodstock, N.B. (Union Corner): H. G. Johnston, Customs Excise Enforcement Officer (for being under the influence of intoxicating liquor while on duty).

Montreal, Que.: J. C. Y. Reed, Customs Excise Examiner (for misappropriating a parcel containing money).

Windsor, Ont.: J. A. Heydon, Customs Excise Examiner (for absence from duty without leave).

CANADIAN BACON IN SCOTLAND

Despite the heavy fall in the total imports of bacon into Scotland during the first six months of this year as compared with the corresponding period of the two preceding years, imports from Canada continued to expand. There was an increase in shipments from the Dominion of 160 per cent compared with the corresponding period of 1933. During the first half of 1932, only 91 cwt. of Canadian bacon were shipped to Scotland. During the corresponding period of last year 3,270 cwt. were shipped, while during the first half of the present year over 8,500 cwt. of Canadian bacon entered the Scottish market.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,211,651 55	6,716,044 83		
Less Refunds and Drawbacks	528,031 64	470,152 84		
Net	5,683,619 91	6,245,891 99	562,272 08	
EXCISE TAXES	10,309,199 18	10,359,743 46		
Less Refunds and Drawbacks	111,309 34	154,835 05		
Net	10,197,889 84	10,204,908 41	7,018 57	
EXCISE DUTIES	3,433,048 55	4,287,173 24		
Less Refunds and Drawbacks	31,396 24	40,537 25		
Net	3,401,652 31	4,246,635 99	844,983 68	
SUNDRY COLLECTIONS	75,299 72	39,778 95		
Less Refunds and Drawbacks	10 81	2 00		
Net	75,288 91	39,776 95		35,511 96
Net Totals	19,358,450 97	20,737,213 34	1,414,274 33	35,511 96
Net Increase			1,378,762 37	

TOTALS FOR FIVE MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	27,548,684 05	36,239,565 51		
Less Refunds and Drawbacks	2,681,854 72	3,214,365 17		
Net	24,866,829 33	33,025,200 34	8,158,371 01	
EXCISE TAXES	36,232,626 93	45,510,192 13		
Less Refunds and Drawbacks	684,567 11	920,004 74		
Net	35,548,059 82	44,590,187 39	9,042,127 57	
EXCISE DUTIES	15,689,545 78	18,325,895 21		
Less Refunds and Drawbacks	218,706 00	221,685 11		
Net	15,470,839 78	18,104,210 10	2,633,370 32	
SUNDRY COLLECTIONS	349,993 39	292,728 78		
Less Refunds and Drawbacks	256 10	22 30		
Net	349,737 29	292,706 48		57,030 81
Net Totals	76,235,466 22	96,012,304 31	19,833,868 90	57,030,81
Net Increase			19,776,838 09	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF AUGUST, 1933, AND AUGUST, 1934.

—	August, 1933	August, 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,521,737 80	2,570,564 21		48,826 41

TOTAL FOR FIVE MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	44,227,326 16	45,203,545 10		976,218 94

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1933 AND 1934

—	August, 1933		August, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		44,723,252		55,249,375
Total Exports (Foreign Produce)		411,585		587,689
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	8,652,970	6,656,511	14,709,675	12,868,422
Wheat flour Brls.	480,288	1,948,441	412,089	1,570,580
Fish Cwt	272,124	2,501,573	295,291	2,492,813
Furs $		889,639		1,054,479
Meats Cwt.	79,550	805,262	87,935	1,345,282
Cheese Cwt.	65,560	694,627	75,676	784,556
Planks and boards M ft.	128,459	2,244,914	135,135	2,554,687
Wood pulp Cwt.	1,382,108	2,655,779	1,019,811	2,180,076
Newsprint Cwt.	3,317,606	6,237,054	3,678,592	6,396,808
Automobiles and parts $		751,800		1,660,399
Copper, partially manufactured Cwt.	218,608	1,713,261	237,123	1,691,430
Nickel, unmanufactured $		2,015,163		2,468,987
Imports entered for consumption—Free goods		17,430,031		18,801,000
Imports entered for consumption—Dutiable goods		21,316,999		24,698,764
Total imports entered for consumption		38,747,030		43,499,764

—	Five months ended August, 1933		Five months ended August, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		207,624,025		258,897,407
Total Exports (Foreign Produce)		2,269,614		2,959,153
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	67,950,236	45,360,222	68,706,699	53,613,642
Wheat flour Brls.	2,317,027	8,010,467	2,083,527	7,380,476
Fish Cwt.	911,480	8,105,633	974,594	8,809,041
Furs $		3,788,735		3,987,600
Meats Cwt.	412,070	4,545,808	656,718	9,621,661
Cheese Cwt.	232,318	2,570,945	194,424	2,099,729
Planks and boards M ft.	448,767	7,677,300	572,511	11,175,325
Wood pulp Cwt.	5,302,011	9,853,667	4,902,509	10,320,548
Newsprint Cwt.	15,343,842	29,167,180	19,561,077	33,414,604
Automobiles and parts $		4,368,225		10,095,080
Copper, partially manufactured Cwt.	1,003,935	6,722,662	1,265,084	9,741,479
Nickel, unmanufactured $		10,846,492		13,242,296
Imports entered for consumption—Free goods		69,446,350		95,697,451
Imports entered for consumption—Dutiable goods		92,001,889		125,834,073
Total imports entered for consumption		161,448,239		221,531,524

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The National Revenue Review

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
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General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Another New Leaf

THE REVIEW turns over another new leaf with this number, and enters its eighth year of continuous monthly publication. Many changes have taken place in the Department since it made its first modest appearance on the stage of government publications. Old familiar figures have left the service; some have sought retirement from the burden and heat of the working day; a large number have embarked on the inevitable unreturning voyage. The REVIEW has a definite purpose. It is to foster the spirit of co-operation, and loyalty to the Department, and to tell a simple unvarnished tale of the activities of the three Divisions. The *Editor* takes this opportunity of again thanking Collectors and other officers from coast to coast who by their friendly suggestions and constant co-operation have aided greatly in making the REVIEW a publication of real service and interest.

Departmental Rulings

BOOK entitled "American Standard of Perfection," dealing with the standards desirable when breeding poultry or by which exhibits of poultry are judged in exhibitions. . . . tariff item 172.

Fleshing machines for use by tanners are of a class or kind not manufactured in Canada and are admissible under tariff item 420 when imported and used in accordance with the provisions of this tariff item.

This cancels previous rulings with respect to fleshing machines.

Due to typographical errors the periodical publications "Hullabaloo" and "Sport Story Magazine" are incorrectly listed in Appraisers' Bulletin No. 4266 as being classified under Tariff Item 184b. These should read 184d, and Officers concerned are requested to make the necessary corrections.

Canada's Trade Balance

CANADA'S visible trade balance for the eight month period, January to August, of 1934 was favourable to the extent of $70,662,000 compared with an unfavourable trade balance for the same period in 1932 of $2,001,000 and a favourable balance in 1933 of $63,504,000. The improvement, therefore, in Canada's trade balance for the period was $72,663,000 over 1932 and $7,158,000 over 1933.

Holiday Travel was Very Heavy

HERE are some striking facts and figures regarding the heavy volume of holiday travel over the Labour Day week-end, at the three principal ports of entry in Ontario.

Sixty-day automobile touring permits issued at the port of Fort Erie over the week-end, September 1 to 3, numbered 8,832. Cars entered for periods of 24 hours or less totalled 9,130. Canadian cars leaving Canada for touring purposes totalled 1,431. During the three day period a total of 17,962 United States automobiles reported inwards and 17,168 outwards. Canadian automobiles inwards numbered 1,289; passengers inwards 63,709, outwards 61,795.

At the port of Windsor, Labour Day week-end was the busiest yet experienced. Traffic totals covering the tunnel, bridge and ferry were as follows:—Sixty-day touring permits issued 9,597, twenty-four hour permits 24,114, permits issued Canadian cars leaving Canada 1,267.

Traffic over the three international bridges at Niagara Falls and Queenston during the Labour Day week-end, from August 31 to September 3 inclusive, showed substantial gains as compared with the corresponding period of last year. Celebrations held at Youngstown and Niagara Falls, N.Y., the opening of the restored Fort Niagara, and the celebration in connection with the unveiling of a monument commemorating the Rush-Bagot Treaty brought many extra visitors to the city and vicinity. Totals covering the respective periods were as follows:—

Sixty-day touring permits issued 9,364 (8,228), twenty-four hour permits 18,753 (18,418), traveller's vehicle permits 21 (15), permits issued for Canadian cars outwards 2,277 (1,522).

Automobiles, inwards and outwards, numbered 62,230, increase 5,360. This total was made up of United States cars 50,771 (43,383), Canadian cars 11,459 (13,387). Other vehicles inwards and outwards totalled 2,145 (1,333), passengers 330,286 (312,491).

Sixty-day automobile touring permits issued at the port of Niagara Falls in August last numbered 31,363, an increase of 6,828 over the same month in 1933. Twenty-four hour permits totalled 68,599, increase 4,416; traveller's vehicle permits 221, increase 10; permits issued Canadian cars leaving Canada 8,411, increase 2,196.

Automobiles reported inwards and outwards during the month totalled 261,253, showing an increase of 23,467 as compared with August, 1933. United States automobiles numbered 195,571, increase 17,490; Canadian automobiles 65,682, increase 5,977. Other vehicles totalled 11,311, increase 4,060; passengers 1,319,025, increase 131,103.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Empros, a weekly newspaper in the Greek language, published by the Empros Publishing Co., 216 West 18th St., New York, U.S.A.

Movie Humor, an illustrated magazine published monthly by Norwood Publishing Co. Inc., 404 North Wesley Avenue, Mount Morris, Illinois, U.S.A.

A Fascinating Tyrant, an illustrated book privately printed, The Gargoyle Press, New York, U.S.A.

Hand-Made Lady, a book by Roswell Williams, published by Carlyle House, 307 Fifth Avenue, New York, U.S.A.

Is My Flesh of Brass? a book by P. J. Wolfson, published by The Vanguard Press, New York, U.S.A.

Changes in Customs—Excise Ports

Cannes, a postal collecting station under the survey of the port of Port Hawkesbury, N.S., closed as from 1st August, 1934.

Fourchu, a postal collecting station under the survey of the port of Port Hawkesbury, N.S., closed as from 1st August, 1934.

Perce, a postal collecting station under the survey of the port of Paspebiac, Quebec, closed as from 1st September, 1934.

Liscomb, a preventive station under the survey of the port of Canso, N.S., closed as from 1st November, 1934.

Increased Air Travel

BUSINESS handled at the Customs Air Harbour at St. Hubert, Quebec, in August last, was heavy, exceding that of August, 1933, by a wide margin. Totals covering the respective months were as follows:—aeroplanes inwards 120 (90), outwards 117 (86); passengers inwards 243 (138), outwards 255 (165); baggage examined inwards 262 pieces (66 pieces), outwards 287 pieces (181 pieces); bags of mail inwards 432, weight 6,636 pounds (366, weight 5,412 pounds), outwards 293, weight 9,339 pounds (289, weight 8,374 pounds).

Four touring permits were issued in August this year and 5 in August last year.

Invoice Forms

SUBSECTION one of Section thirty-six of the Customs Act has been repealed and in accordance therewith under authority of Order in Council (P.C. 2096), dated 7th September 1934, the Certificates of Value on invoice forms and entries are amended.

Collectors are advised that invoice forms prescribed for use 1st September, 1933, with or without deletion of sub-clause (*a*) of clause (4) of Certificate of Value on Form " M " or sub-clause (*b*) of clause (6) of Certificate of Value on Form " N " may be accepted for entry.

Entry forms may be similarly treated.

How Excise Revenue Increased

EXCISE statistics for August last show increased quantities of cigarettes, cigars and snuff entered for consumption compared with the correseponding month of 1933. Excise duty collections increased on potable and non potable spirits, malt, cigars, cigarettes and beer. The comparative statements are:—

Comparative statement of Excise duty collections during the months of August, 1933, and August, 1934:—

August, 1934, spirits potable, $559,739; August, 1933, $480,315. August, 1934, spirits, non potable, $86,002; August, 1933. $68,600. August, 1934. malt, $805,376; August, 1933, $252,243. August, 1934, cigars, $36,550; August, 1933, $35,809. August, 1934, cigarettes, $2,036,518; August, 1933, $1,645,308. August, 1934, manufactured tobacco, $409,176; August, 1933, $459,007. August, 1934, foreign raw leaf tobacco, $330,502; August, 1933. $403,638. August, 1934, beer, $350,353; August, 1933, $24,613. August, 1934, licences, $498; August, 1933, $656. August, 1934, validation fee, $16,912, August, 1934, malt syrup, $22,325. August, 1934, total $4,653,956; August. 1933, $3,370,192.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1933, and August, 1934:—

August, 1934. tobacco, cut, 1,590,786 pounds; August, 1933, 1,823,454 pounds. August, 1934, tobacco, plug, 389,339 pounds; August, 1933, 397,770 pounds. August, 1934, cigarettes, number 509,075,840; August, 1933, 410,588,270. August, 1934. cigars, number 12,349,405; August, 1933, 11,879,869. August, 1934, snuff, 74,667 pounds; August, 1933, 72,727 pounds. August, 1934, foreign raw leaf tobacco, 817,495 pounds; August, 1933, 990,819 pounds.

Increased Exports to Empire Countries

CANADA'S ten and a half million dollar increase in exports in August, 1934, was due entirely to the gain in trade with countries of the British Empire. The aggregate exports were valued at $55,249,000 and more than half, namely $29,602,000, went to Empire countries, leaving $25,648,000 which went to foreign countries. The export to the Empire was a gain of $11,123,000 or 60 per cent and to foreign countries a decline of $596,000 or over two per cent.

The gain in trade with the Empire was in general world wide. Exports to the United Kingdom at $23,222,000 were an increase of $8,713,000 or 60 per cent; to British South Africa at $2,116,000, an increase of $1,569,000 or 286 per cent; to Australia at $1,219,000, a gain of $253,000 or 26 per cent; to New Zealand at $582,000, a gain of $260,000 or 80 per cent; to British India at $408,000, a gain of $209,000 or 105 per cent; to Jamaica at $274,000, a gain of $66,000 or 31 per cent; to Newfoundland at $581,000, an increase of $32,000 or five per cent; to the Straits Settlements at $161,000, an increase of $146,000 or 973 per cent.

Large Export of Gold Bullion

THERE was the large export of $10,080,000 of gold bullion in August, 1934, $8,420,000 going to the United States and $1,660,000 to the United Kingdom. There was also an export of $317,614 of raw gold, of which $316,144 went to the United States and $1,470 to the Netherlands.

In the Days of Auld Lang Syne

PIONEER days in the Canadian Northwest produced some interesting examples of old-time rules and regulations including Customs legislation. The Minutes of a meeting of the Governor and Council of Assiniboia held on the 8th of April, 1862, a copy of which was received by the *Editor* recently, dealt with such subjects as horse taking, intoxicating of Indians, liquor laws, rams, fences, debtors, marriage licences, premium on wolves' heads, Customs duties, etc. Under the latter heading occurred the following:—

> All goods imported into the District of Assiniboia from any part of the British Dominions, or from any foreign country shall be subject to a levy of four per cent ad valorem duty to be estimated at the price current of the original place of export, London or New York, etc., excepting such articles as shall be otherwise specified.

Then follows a list of free goods including bar iron and steel, all books and publications, scientific instruments, all agricultural machines and implements, all baggage, all seeds, roots and plants tending to the improvement of agriculture, all stationery and school slates, stoves, grindstones, etc.

> There shall be four Collectors of Customs residing severally at each extreme and middle of the Settlement and at White Horse Plain whose residences shall be houses of clearance. A Collector of Customs shall have power to administer oaths, to search for and seize contraband goods, and to prosecute defaulters, he shall have power to call constables, and all loyal subjects of Her Britannic Majesty, to his aid, and all persons, not constables, so called upon shall be paid by the Collector at the public expense as special constables extraordinary, say ten shillings per diem. Each Collector shall in addition to his salary, be entitled to one fifth part of the proceeds of all seizures he shall make or cause to be made.
>
> The following shall be the Collectors of Customs:—
>
> William Dease at Point Coupée with a salary of £20 per annum.
> Roger Goulet at Upper Fort Garry with a salary of £35 per annum.
> Patrice Breland at White Horse Plain with a salary of £20 per annum.
> W. R. Smith at Lower Fort Garry with a salary of £20.

The following severe penalties were imposed on any persons caught selling liquor or the material for its manufacture to Indians:—

> If any person without any distinction of race supply or sell to any person popularly known as an Indian, or any member of an Indian nation, the means of intoxication, he shall on being convicted before a Petty Court on the oath of one or more witnesses be fined for each offence as follows:—

Two pounds for furnishing any brewing utensils, the fine to go to the informer.

Three pounds for furnishing malt, the fine to go to the informer.

Five pounds for furnishing beer or any fermented liquor, the fine to go to the informer.

Ten pounds for furnishing distilled spirits or any other immediate cause of intoxication than fermented liquors, half the fine to go to the informer.

In every case the offender after conviction to be imprisoned until the fine is paid.

In addition to these fines the offenders shall make restitution to the Indian of all the equivalent which he may have received if any for such furnishing.

Under the respective headings, *Horse Taking, Rams, Premium on Wolves' Heads,* appear the following:—

If any person takes another's horse to ride or drive without consent he shall be fined one pound, half of the fine shall go to the informer, and shall forfeit to the owner of the horse all such equipments of any description as he may have used in such riding or driving.

If any ram be found at large between the 30th June and 1st November such ram may be detained by any person till the owner pay two shillings and sixpence for the use of the captor of the ram, and during the time the ram may be so detained the owner shall pay for the keep of the said ram at the rate of three pence per day.

A premium of five shillings for the head of every large, and two shillings and sixpence for the head of every small wolf, killed within twenty miles of the settlement, shall be paid from the public funds, but from this premium the sum of sixpence a head shall be retained by the official who distributes the premium to claimants for his own benefit.

An Old Smuggling Episode

THE *Editor* found an interesting incident described in an old Customs ledger, dated 1843, sent to him recently by the Collector at St. Andrews, N.B. Smugglers were active in those days as now. Writing in the quaint phraseology of that day, from the outport of Grand Manan, under date of June 12, 1843, the Sub-Collector addressed the Collector at St. Andrews as follows:—

On the 9th instant I learned that a trading vessel from the United States was about this island and that that day she was coming into Grand Harbour. I kept a look out, and quite late in the afternoon of said day observed in the entrance of this harbour a schooner I concluded to be this stranger. I immediately determined on boarding her to satisfy myself who and what she was. I called to my assistance Wm. Frankland (the only person near me at the time I thought fit), and with him and my own boy (about 14) started in a small boat and, about sunset, got alongside of her. I then asked if the captain was on board, and was answered only by a bustle to get under weigh, and by a man that has long been a resident of this island and whose family is here still, saying that the first man who boarded that vessel would be a dead man. I again demanded of the captain the papers and was answered as before by the man, with a drawn handspike. I was unarmed, being I could not find before starting any fit for use, and dared not clinch the side of the ship. I observed two others of my neighbours close by and called upon them in Her Majesty's name to assist me in stopping the vessel where she was until I searched her. They came up but were forced from the side by this fellow using the same threat as before, swinging his handspike. By this time it being dusk they got the vessel under weigh and stood off, and we, not daring to board her, returned on shore. The fog that night set in thick with light south wind, and continued thick next day, blowing fresh, so that yesterday they had but a poor chance to get clear of the island. I have not heard of their being seen since I visited them.

The vessel's name was blacked out, and that of the captain I did not learn. It is told me that the captain stated around here that his cargo was worth two thousand dollars when he left Boston. The vessel is about 40 or 50 tons burthen and is pink sterned. I have proceeded against the man by warrant, but am afraid he will not be apprehended, but will make off in the smuggler. Had it not been for him I should have had the vessel in St. Andrews harbour by now without any difficulty. The rest of the crew made no resistance but seemed much alarmed.

Canada's Mineral Wealth

CANADA'S mineral production during the first six months of 1934 showed remarkable improvement over the same period of the preceding year. Gains were general in each group, metals, fuels, non-metallic minerals other than fuels, and structural materials.

The total value of the mineral production for the Dominion totalled $131,942,180 as against $90,647,151 during the first six months of 1933, an increase of 45 per cent. These total production values include the estimated difference between the value of gold computed at the standard price—$20·671834 per fine ounce—and the value of gold computed at the average price per fine ounce in Canadian funds.

Production of Gold

GOLD production in July, 1934, amounted to 245,516 ounces, an advance of 1·2 per cent over the June production of 242,713 ounces, but a decline of 4·3 per cent from the July, 1933, total of 256,663. During the seven months of 1934 Canada produced 1,679,326 ounces of new gold compared with 1,720,397 in the corresponding period of 1933. The Ontario mines produced 171,654 ounces compared with 169,445 in June; Quebec 31,007 ounces compared with 29,512; British Columbia 25,578 compared with 30,861; Manitoba and Saskatchewan 11,124 compared with 5,471; Yukon alluvial 5,727 compared with 7,127; Nova Scotia and Alberta 426 compared with 297.

Export Wheat Clearances

EXPORT clearances of wheat during the week ending September 21, 1934, amounted to 3,403,000 bushels compared with 2,879,000 in the previous week. The following were the clearances by ports, the bracketed figures being those of last year: United States ports 785,000 (490,000), Montreal 776,000 (1,968,000), Vancouver-New Westminster 753,000 (749.000), Churchill 595,000 (nil), Sorel 285,000 (232,000), Quebec 208,000 (448,000), Total 3,403,000 (3,887,000). Eight weeks ending September 21; Montreal 7,458,000 (12,895,000), United States ports 5,747,000 (3,000,000), Vancouver-New Westminster 5,384,000 (4,183,000), Churchill 3,012,000 (2,402,000), Sorel 1,187,000 (1,834,000), Quebec 863,000 (1,054,000), Halifax nil (19,000), Total 23,651,000 (25,387,000).

Canadian wheat in store on September 21, 1934, amounted to 224,941,000 bushels compared with 217,376,000 the week before and 218,442,000 a year ago. Canadian wheat in the United States was 11,892,000 compared with 4,616,000, and in transit wheat on the lakes 3,781,000 compared with 3,897,000 the week before and 4,615,000 a year ago. United States wheat in Canada was 849,000 bushels compared with 3.677,000 last year.

August Export of Newsprint

NEWSPRINT export in August, 1934, was valued at $6,397,000, a slight increase over last year. The leading countries of destination were: United States $5,521,000, Argentina $234,000, Japan $165,000, Australia $135,000, United Kingdom $74,000, China $50,000, New Zealand $47,000.

Wheat Exports Increase

THE export of wheat to the United Kingdom in August, 1934, totalling 9,085,966 bushels valued at $7,913,364 was more than twice that of August last year, both in volume and value. The total wheat export to all countries amounted to 14,709,675 bushels valued at $12,868,422 compared with 8,652,970 bushels at $6,656,511 a year ago. Wheat flour exports to the United Kingdom amounted to 186,843 barrels valued at $690.083 compared with 219,595 barrels at $860,701, and to other countries 225,210 barrels at $880,341 compared with 260,436 at $1,086,526 in August last year.

Export of Farm Products to United States

THE export of Canadian farm products to the United States in August, 1934, was valued at $1,366,000 as compared with $833,000 a year ago. The largest items included: Horses $47,000, fresh berries $65,000, barley $257,000, oats $64,000, rye $82,000, wheat $355,000, bran and shorts $231,000, cheese $34,000, potatoes $44.000, maple sugar $99,000, wool $34,000.

Increased Rubber Imports

IMPORTS of crude rubber into Canada for use in Canadian rubber industries in the first half of this year amounted to over 31,000,000 pounds valued at $2,259.345 as compared with 16,087,770 pounds valued at $752,504 in the corresponding six months of last year. While most of the crude rubber used in Canada comes by way of the United States, there has been a marked increase in purchase direct from rubber producing countries. During the first six months of this year Canada purchased 201,680 pounds of crude rubber valued at $17,858 from the Dutch East Indies, whereas no direct purchases were made from that country last year.

Imports of Coal

IMPORTS of coal into Canada in August, 1934, totalled 1,462,469 tons as compared with 1,299,750 tons in August, 1933, and the five-year average for the month of 1,536,076. Anthracite coal importations were recorded at 305.968 tons, consisting of 195,218 from Great Britain, 104.813 from the United States and 5.937 from Belgium. Canada's anthracite supply during the first eight months of 1934 has been obtained from the following countries: United States 53 per cent, Great Britain 46 per cent, and minor tonnages from Belgium and Newfoundland.

Raw Sugar Imports

THE imports of raw sugar in August, 1934, amounting to 123,434,000 pounds, were much higher than usual. It came from the following countries: Barbados 57,698,900, Jamaica 25,383,200, British South Africa 16,469,700, Fiji 10,290,900, Trinidad 5,333,200, San Domingo 4.255,100, British Guiana 2,679,500, Smaller British West Indies 1,323.000.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Six Months of the Fiscal Year September 1933 and September 1934. (Decrease marked *)

Districts	1933–34	1934–35	Increase or Decrease	Districts	1933–34	1934–35	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	89,184 71	222,649 45	133,464 74	Ft. William....	142,129 70	114,893 40	* 27,236 30
Halifax........	755,502 99	782,688 94	27,185 95	Winnipeg......	1,303,916 36	1,233,807 31	* 70,109 05
St. John.......	502,194 21	474,475 42	* 27,718 79	Regina.........	163,053 74	154,827 35	* 8,226 39
Quebec........	913,272 64	697,371 45	* 215,901 19	Saskatoon.....	107,647 37	74,580 01	* 33,067 36
Montreal......	15,132,475 30	14,502,915 17	* 629,560 13	Calgary.......	715,479 42	652,820 87	* 62,658 55
Ottawa........	3.219,226 82	3,058,464 80	* 160,762 02	Edmonton.....	273,239 12	263,837 04	* 9,402 08
Kingston......	132,334 74	123,788 28	* 8,546 46	Vancouver.....	2,836,586 45	3,102,841 03	266,254 58
Belleville......	352,479 84	335,356 46	* 17,123 38	Yukon.........	22,543 94	15,114 34	* 7,429 60
Toronto.......	12,952,816 75	14,458,094 84	1,505,278 09				
Hamilton......	2.818,771 39	2,973,550 71	154,779 32	Total........	46,462,524 32	47,301,458 17	838,933 85
London.......	3,999,668 83	4,059,381 30	59,712 47				

* * HERE AND THERE * *

The Collector at St. Stephen, New Brunswick, has forwarded to the *Editor* the following expression of appreciation received recently by the Director of the New Brunswick Government Bureau of Information and Tourist Travel from the Travel Director of the *New York Herald Tribune*:—

> I have crossed the international boundary line at every port of entry many times during the past twenty-five years, as Tour Director for the Automobile Club of America, and I want to take this opportunity to express my appreciation, as I have heard many echoes coming from tourists that I have routed through the Customs office at St. Stephen, as to their courteous treatment and splendid methods of doing their duty without delay. In fact red tape has been entirely eliminated, due to the fine type of men employed as Customs officers.

Many good old English words, like fashions in feminine attire, have their day and are laid aside. Two such words are *pottle* and *tipple*, both of which the *Editor* came across recently in some old Customs papers. The former appeared in a Customs memorandum signed by W. G. Parmelee, Assistant Commissioner, issued to Collectors, August 9, 1888, and which read as follows:—

> I have to call your attention to Item 364 of the edition of the Tariff recently issued, where the word "bottles" appears in error after the word "jars" instead of the word "pottles." The last clause of the item should read "In jars, pottles or other vessels," etc., etc.

The Oxford English Dictionary defines *pottle* as "a little pot. A measure of capacity for liquids (also for corn and other dry goods) equal to two quarts or half a gallon; now abolished." The word *pottle* was used also to designate a small wicker basket, especially one of a conical form used for strawberries, and it was also the name of a children's game.

The word *tipple* has a variety of meanings such as liquor for drinking; to draw and retail liquor, sell from the tap, to carry on the trade of a tippler; to bind hay in tipples; to tumble or topple over. A tippler is a retailer of ale and other intoxicating liquor, a tapster, a tavern-keeper; one who binds up hay in tipples. One meaning of tippling is the drinking of intoxicating drink, especially in small quantities and often. A tippling-house is a tavern.

This word occurs in a book of instructions issued to Customs officers in 1875 at Ottawa by the Hon. Isaac Burpee, Minister of Customs, and James Johnson, Commissioner of Customs. In it lockers are instructed in part as follows:—

> They are not to allow tippling in the Warehouses or Vaults by Revenue Officers or others, and if they be found guilty of drunkenness while on duty they shall be dismissed.

Here is an unusual item the *Editor* noticed recently. The distinction of growing the tallest grass in the world belongs to Ceylon. In this island of the Indian Ocean, a member of the grass family called bambuseae, or more popularly known as bamboo, sometimes reaches a height of 120 feet, or the equal of a fifteen story building. It appears to be, also, the most rapid growing of all known grasses, often reaching a growth of 16 inches in a single day. This kind of grass, however, is not recommended for Canadian lawns. Imagine the task of keeping it cut with the average dull lawnmower!

Apple production in Canada will show a decrease this year, according to preliminary estimates. Unfavourable weather conditions last winter will cut down the crop in all provinces except British Columbia. Estimated production for the whole country this year is 3,597,000 barrels compared with 5,349,800 barrels in 1933.

Apples have been grown in Canada since the days of very early settlement. There are records to show that in 1663 apples were grown in the province of Quebec, and it is here that the celebrated Fameuse apple is thought to have originated. There are records of the growing of apples in Acadia (Nova Scotia) from 1635. The census of 1698 showed that at Port Royal alone there were 1,584 apple trees distributed among 54 families, of whom some had orchards of from 75 to 100 trees.

The Canadian export apple trade is believed to have had its origin in 1849, when a shipment was made from Halifax to Liverpool. A few years later shipments were made to the United States, and in 1861 an experimental shipment was made from the Annapolis Valley to England.

Nova Scotia's apple crop first reached a million barrels in 1909, and passed the two million mark in 1922. The other principal apple-growing areas are the Saint John Valley in New Brunswick, large districts in Southern Quebec and Ontario, and the warm interior valleys of British Columbia.

FOSTERING THE SPIRIT OF COMRADESHIP

TO foster the spirit of comradeship and friendship among the members of the three Divisions of National Revenue a handsome golf trophy was donated recently by the Commissioners of Customs, Excise and Income Tax for annual competition by members of the Department. The trophy consists of a silver rose bowl with a figure of a golfer on either side, mounted on a mahogany pedestal. It is nearly twelve inches high over all. The base of the pedestal is decorated with four silver shields, and bears the following inscription:—

Department of National Revenue. The Commissioners Trophy. Presented for Annual Competition by H. D. Scully, D. Sim, C. F. Elliott.

The first competition for the trophy was held on the links of the Chaudiere Club on September 29. Despite unfavourable weather sixty-five members of the Customs, Excise and Income Tax competed, the trophy being won, after a spirited contest, by Ronald Sharp, Chief Inspector of Income Tax, with a net score of 69 and a gross of 95. The special Ladies' prize was captured by Mrs. E. Bradley of the Income Tax Division, and the Ladies' low gross prize went to Miss A. M. Tremblay, a member of the Customs Excise translation staff. Other prizes were won by Miss Mildred Pelton (Customs) and J. E. York (Excise). The prize for the Gentlemen's low gross was awarded to W. C. O'Connell (Customs) with a score of 90.

In the evening a very enjoyable and largely attended dinner and dance was held. A. F. McMillan presided and brief addresses stressing the value of such get-together gatherings were made by Mr. David Sim, Commissioner of Excise, R. Sharp of the Income Tax Division, Captain V. C. Nauman, Controller of Excise Taxes, and by Wm. Ide, General Executive Assistant, and J. Sydney Roe of the Customs Division. A telegram regretting his inability to be present and wishing every success was read from Mr. H. D. Scully, Commissioner of Customs, who is on a visit to the western provinces. During the evening the gathering sent a telegram to Mr. C. F.

Elliott, K.C., Commissioner of Income Tax, who was in a Montreal hospital, expressing good wishes for speedy recovery. The prizes won in the competition for the Nauman Cup (referred to elsewhere in this issue) held on September 15, and for the Commissioners' trophy were presented.

All present at the happy family gathering expressed their appreciation of its success.

The capable committee in charge of arrangements was composed of Miss M. Black, Miss N. Maloney, R. M. Baird, W. F. Falkner, P. M. McCormack, J. A. Michon and A. F. MacMillan.

ONE OF CANADA'S NORTHERN OUTPOSTS

The Customs office at Stewart, B.C., on the Alaskan border.

STEWART, B.C., one of Canada's northern Customs-Excise outports near the Alaskan border, is accessible to the outside world only by water or air. It is connected by road with the town of Hyder, Alaska, just across the border, and also with the Premier mine in British Columbia, twelve miles distant. A new Customs House was established, October 1, 1932, on the B.C.-Alaskan boundary, about two and one-half miles from Stewart where the Customs House was first erected 21 years ago. Both Stewart and Hyder are built on an arm of the sea known as the Portland Canal, and nearly all buildings and even the sidewalks rest on stilts to avoid danger of being flooded at high tide.

Owing to the high mountains which separate Stewart from the Premier gold mine, about 12 miles distant, the road connecting the two points was of necessity built almost entirely through United States territory. From the mine to the Stewart docks an aerial tramway cable has been stretched, over which the ore concentrates are carried from the mine in steel buckets. This cable follows the general course of the road. At the mine end of the road and cable, near the border and about one mile from the mine, is the outport of Silver Heights. Iron, copper and lead, in addition to gold and silver occur in this district.

W. G. Brand is Sub-Collector at Stewart.

NOTES OF THE EXCISE DIVISION

EXCISE DIVISION
CHAMPIONSHIP

The Nauman Cup

Members of the headquarters staff of the Excise Division of the Department of National Revenue engaged in an interesting and well contested golf competition recently at one of the Ottawa clubs, in the first annual match for the Nauman cup, presented by V. C. Nauman, Controller of Excise Taxes. The fine trophy, which is of the three-handled loving cup design, was won by J. H. Hector with a score of 88, net 66. Ladies' honours went to Miss E. C. Rheaume, with a score of 64, net 44. The trophy for this latter event was played for over the first nine holes. Miss J. Lillico won the hidden hole prize, and Gordon H. Code, Private Secretary to Hon. R. C. Matthews, Minister of National Revenue, won the men's special prize. The competition was not only successful from the golf point of view, but brought together in a friendly and social way the members of this important division of the Department.

Subject to Sales Tax

Collectors are advised that the Department will hold, effective September 1, 1934, sphagnum or peat moss, sea grass and similar materials, to be subject to the consumption or sales tax, and manufacturers or producers of these commodities will be required to procure a sales tax licence and to account for the tax on their sales.

This ruling does not apply to bona fide farmers or settlers, nor to small producers selling exclusively by retail, under the provisions of Section 95, Subsection 2 of the Special War Revenue Act.

Please communicate this ruling to producers of the said goods in your port.

Regarding Small Tools

The Minister of National Revenue has established the following regulation under authority of Section 87 and 99 of the Special War Revenue Act:

Effective July 2, 1934, on tools, dies and similar goods made by manufacturers for their own use, where similar tools are not sold, the tax will be held to apply on the basis of the cost of materials used, plus labour at the rate of $1.25 per hour, for overhead and profit.

Small Sawmillers Exempt

Adverting to Memorandum No. 39, Supplement N, dated June 15, 1925, and to the Consolidation of the Consumption or Sales Tax Regulations of 1929, Section 11 is cancelled under authority of Section 95, Subsection 3, of the Special War Revenue Act, in so far as it concerns small sawmillers, and under the provisions of Section 95, Subsection 2, and Section 99 of the Special War Revenue Act, the following is substituted therefor:

" Small Sawmillers, selling exclusively by retail and whose total sales are not in excess of $3,000 per year, are classed as exempt from accounting for consumption or sales tax on their sales."

Distilled Liquor Production

Production of distilled liquor in Canada was valued at $10,063,099 in 1933 compared with $11,249,269 in 1932. Whiskies and other potable spirits produced during 1933 and put in bond for maturing totalled 4,005,458 proof gallons with an inventory value of $1,365,893, while whiskies and other potable spirits bottled or shipped in bulk totalled 3,060,956 proof gallons valued at $10,398,836. Other products were denatured alcohol 2,141,537 proof gallons valued at $956,605 and non-potable alcohol 1,429,602 proof gallons valued at $599,698. To arrive at the value of production, the prime cost of the matured spirits sold during the year, has been deducted.

TOURISTS' OUTFITS, TRAVELLERS' BAGGAGE

The regulations relating to the temporary admission of tourists' outfits and travellers' baggage, have been amended, and Collectors and others concerned are to be guided by the following:—

Tourists' Outfits

1. Temporary Admission.—Persons visiting Canada for a limited period of time, for health or pleasure, may bring with them such articles of tourists' outfits or sportsmen's equipment as they may require while in Canada for their own use and not for gain or hire, upon reporting same to the Customs Officer at the Canadian frontier port of entry, subject to the following provisions:—

(*a*) Boats (portable), Canoes, Outboard Motors, Tents, Camp Equipment, Radios, Phonographs, Musical Instruments, Guns, Rifles (not including revolvers or pistols), Fishing Tackle, Golf Clubs, Tennis Racquets, Cameras (still and motion picture, as well as a reasonable quantity of film for use therein), and Typewriters, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of his arrival in Canada, as well as dogs and other animals and birds imported by tourists solely for hunting purposes or as domestic pets, may be admitted without deposit. The articles are required to be reported on Form E-29, with full particulars such as description, value and the amount of duty and taxes properly payable thereon, for purposes of identification on report outwards under Customs supervision within six months. Form E-29 shall not be required, however, in respect of articles specified in this subsection brought in by a tourist arriving by highway who obtains a permit on Form E-50 for his autobile, in which case particulars of such articles as are exempt from deposit requirements shall be noted on the face of the E-50 permit.

(*b*) Household furniture and other effects, brought in by a non-resident for the temporary equipment of a summer residence and to be exported within the season, and other unspecified articles, including revolvers and pistols, may be admitted after report on Form E-29, upon the Collector being furnished with a cash deposit of a sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the Customs port where reported inwards, or at another port, within eight months from time of entry. Collectors and officers concerned will understand that household furniture and effects which are intended to remain permanently in Canada, although imported by non-residents as tourists, are subject to duty and taxes at the time of importation without any provision for refund.

Note.—While ammunition, gasoline and motor oil, foodstuffs and other consumable supplies imported into Canada for consumption therein are ordinarily subject to duty and taxes without provision for refund should the whole or a portion thereof be exported, the department will not object to the importation without the duty or deposit of small or reasonable quantities solely for the use of bona-fide tourists or temporary visitors. Fifty rounds of ammunition, gasoline and oil sufficient for 300 miles travel by automobile and one or two days food supply for the tourist's party, are regarded as "small or reasonable quantities." The above provision does not apply to residents of Canada but to tourists or temporary visitors only.

Tourists or non-residents visiting Canada carrying firearms should bear in mind that guns and rifles for sporting purposes are admissible without a special Customs Importation Permit, but a Police Permit, obtainable from the Department of the Attorney-General of the Province concerned, will be required to carry same in the Dominion. Both these forms of permit are necessary, however, in respect of revolvers or pistols, the Customs Importation Permit being furnished by the Department at Ottawa, and then only after the Police permit has been obtained. Automatic pistols are absolutely prohibited importation.

2. Report Form E-29.—The current issue of Form E-29 will be continued in use until the present supply is exhausted, without regard to the fact that the regulations as summarized therein do not agree with the regulations as herein amended.

3. Procedure Respecting Deposits.—All moneys received from tourists as security for the return of their outfits shall be deposited and held in a special account to the credit of the Collector or Sub-Collector for return to the tourists on exportation of their outfits. In order that such deposits may be returned to tourists without delay—except in the case of default to export their outfits within eight months—Sub-Collectors receiving same will not make remittance thereof to the chief port. If such exportation be not made within eight months, the money deposited for the articles is to be accounted for on Form B-16, as Customs duties, and dealt with accordingly. When the duplicate or triplicate Form E-29 with the certificate of exportation thereon completed to the satisfaction of the Customs Officer at the port of entry, is delivered to the officer personally or by mail, the amount deposited may be paid to the tourist, personally or by mail, or otherwise as the tourist may direct.

Note.—The procedure set forth above is to be followed generally in accounting for and refunding deposits taken on Form E-29 in respect of other articles when the regulations covering same require its use, subject to variations as to the length of time during which the deposit may be held, and in other minor particulars; for instance, Models of Women's Wearing Apparel, two months; Theatrical Scenery, six months; Motion and Still Picture Projection Apparatus and slides and films therefor, six months.

Travellers' Baggage

4. General Provisions.—Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in Canada may be passed free, without entry at Customs, as travellers' baggage, under the provisions of the Customs Tariff, but this provision shall include only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale. *Merchandise for sale, when brought into Canada as baggage, is subject to duty and to entry at Customs in the same manner as goods imported by freight or express.*

5. Cigars and Cigarettes in Personal Baggage of Non-Residents.—Fifty cigars or less and two hundred cigarettes or less, in open packages, or in cartons, found in the baggage of a traveller not being a resident of Canada, may be delivered free of duty.

6. Tools of Trade.—Usual tools of trade, occupation or employment of a workman previously used by him, if imported for his personal use and actually in his possession at the time of his arrival in Canada may be admitted free as Travellers' Baggage.

Note.—This section may be held to include typewriters and stenotype machines brought in by non-residents for temporary use.

7. Memorandum No. 88 and Supplements thereto are hereby superseded.

DRAWBACK REGULATION

The following regulation has been established by Order in Council (P.C. 2073) dated 31st August, 1934, under the provisions of paragraph (L), Section 284 of the Customs Act:—

When bituminous coal, which has been imported on or after the 19th April, 1934, is converted into coke in coke or gas plants, there may be paid upon the imported bituminous coal so used a drawback of 99 per cent of the duty (not including special or dumping duty);

Provided that not less than 35 per cent, by weight, of the bituminous coal converted in the claimant's plant into coke, as covered by each drawback claim, was mined in Canada;

Provided also that drawback payable under this regulation is in lieu of drawback payable under any other drawback item or regulation;

Provided further that such drawback shall be subject to the general regulations governing payments of Home Consumption Drawbacks, and to the following conditions, viz.:

(*a*) The quantity of imported bituminous coal used and the amount of duty paid thereon shall be ascertained;

(*b*) The quantity of Canadian bituminous coal used shall be ascertained;

(*c*) Evidence satisfactory to the Minister of National Revenue shall be furnished in respect to the conversion into coke in Canada in the production of which the imported bituminous coal is claimed to have been used.

Claim for drawback shall be verified under oath before a Collector of Customs and Excise to the satisfaction of the Minister of National Revenue, in such form as he shall prescribe. The Minister may also require, in any case, the production of such further evidence, in addition to the usual averments, as he may deem necessary to establish the bona fides of the claim.

Claims for drawback under the above regulation should be made on Form K.15½.

* * NEWS AND COMMENT * *

Ottawa: On the occasion of his retirement on superannuation recently, Thomas Costello of the headquarters staff was presented with a gold watch and an address by his friends and co-workers in the Department. Mr. Scully, Commissioner of Customs, presided over the largely attended farewell gathering, and the address was read and the presentation made by A. C. Williams, Textile Expert. Mr. Costello entered the Customs Service in 1908 as textile adviser, and his friends wish for him many years of health and happiness.

Halifax: During August, 1934, a total of 458 vessels, net registered tonnage 524,088 tons, entered and cleared the port of Halifax. Of this number 107 vessels were trans-oceanic and 351 coastwise. Passengers landed and embarked totalled 1,888, bags of mail handled 738. In August last year vessels entered and cleared totalled 425, net registered tonnage 460,770 tons, passengers landed and embarked 2,803, bags of mail handled 264.

Totals for the eight months period, January 1 to August 31, 1934, as compared with the corresponding period of last year, were: —Vessels entered and cleared 3,393 (3,680), cargo tonnage handled 1,371,534 tons (1,058,593 tons), passengers landed and embarked 16,213 (17,881), bags of mail handled 75,629 (67,817).

Montreal: Revenue collected at the Customs postal branch, Montreal, in August last amounted to $68,451, as compared with $56,574 collected in August, 1933, an increase of $11,877. Parcels received totalled 21,584, parcels delivered 21,069, entries passed 1,671. At the express branch collections totalled $151,226, showing an increase of $21,729 over August of last year. Packages delivered numbered 9,714 as compared with 7,934; entries 1,920 as against 1,627.

Toronto: Business transacted at the Customs express and postal branches, Toronto, in August last increased substantially at all points as compared with August, 1933. Totals for the respective months were as follows: express branch—collections $182,520 (160,187), packages received 13,973 (11,524), entiries 2,840 (2,271); postal branch—collections $65,327 ($57,196), packages received 24,987 (21,030), packages delivered 21,906 (19,331), entries 2,179 (1,841).

At the Leaside Customs Air Harbour 58 aeroplanes, inwards and outwards, reported during August. Of these 16 were Canadian and 42 were of the United States. Passengers carried numbered 56. In August last year 57 aeroplanes carrying a total of 66 passengers were cleared through Customs.

Oshawa, Ont.: Two gold medals won in two successive days in music contests at the recent Canadian National Exhibition, Toronto, is the record of J. H. Lee of the Customs-Excise staff of the port of Oshawa. Mr. Lee, who is a member of the Whitby Brass Band and also of the new Oshawa Canadian Legion Band, won the Canadian National Exhibition gold medal for solo trombone playing in the band competition one day, and on the next won a similar medal by attaining first place in the open trombone solo competition.

CANADA IN BRITISH MARKET

Canada was second in the British market during the first six months of 1934 in apples with 1,229,862 cwt., Australia coming first with 1,380,629 and United States third with 737,181. Two years ago United States was first with 1,623,520 cwt. in the six months. These are 112-pound cwts.

Canada was third in cannel salmon with 45,833 cwt., United States being first with 161,768. Two years ago Canada was first in this period with 80.284 cwt., and Japan second with 40,384.

Canada was first in lobsters with 8,610 cwt., out of a total of 9,675.

Canada was second in unmanufactured tobacco with 5,941,153 pounds, United States being first with 78,573,291 pounds and British India third with 5,429,186.

INCREASE IN CHEESE EXPORTS

The export of cheese in August, 1934, was 75,676 cwt. of the value of $784,556 compared with 65,560 at $694,627 a year ago. The chief purchaser as usual was the United Kingdom with 71,002 at $733,843.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) What are the regulations respecting the entry into Canada of goods produced in Canada returned to the exporter without advancement in value or improvement in condition?

(2) On what conditions may articles valued at not less than $10 each be exported for repairs and re-imported on payment of duty on value of repairs only?

(3) To what Department was the Income Tax division first attached, and when was it made a branch of the National Revenue Department?

The answers are:—

(1) Memorandum 767, dated June 28, 1934, sets forth the regulations prescribed by the Minister of National Revenue under the provisions of tariff item 709, in effect April 19, 1934.

(2) Vide Memorandum 771, dated July 10, 1934, superseding Memo. 896-B.

Articles valued at not less than $10 each, which require to be repaired, may be exported for repairs and, upon reimportation, entered for duty on the value of the repairs only, subject to the following conditions:—

(*a*) That application for outward entry and examination at Customs be duly made on the prescribed form;

(*b*) That satisfactory evidence is produced to establish that the necessary repairs cannot be effected in Canada at or within a reasonable distance of the Canadian point of shipment;

(*c*) That the article is satisfactorily identified by an officer of Customs on reimportation; and

(*d*) That the article is reimported within one year from the date of examination for export.

(3) The Income Tax branch was at first attached to the Department of Finance. In 1924 it was placed under the jurisdiction of the Minister of Customs and Excise. In 1927 it was included in the Department of National Revenue and became one of its three divisions.

These questions will be dealt with in the next number:—

(1) Should manufacturers who enter loom parts, etc., under tariff item 413 fill in Oath Form 4 on Form B-1?

(2) Who were the various Ministers of Inland Revenue from 1896 to 1911?

(3) Are all forms relating to reports inwards and outwards of vessels supplied free by the Department?

WANTS DEFINITION

H. G. Horne, Computing Clerk, St. Catharines, Ont., writes:—

Will you please give a clear definition of Tariff Item No. 392, with particular reference to " in any degree of manufacture "? Possibly our interpretation of this item is wrong and we would appreciate an explanation of it. I know of no better medium than the REVIEW to ask this of, as your reply will doubtless reach other ports who have had the same experience. More power to you and your magazine.

Editor's Note.—It is hoped to deal with this in an early issue.

TRANSFER OF OFFICERS

In the September number of the REVIEW appeared a letter favouring a system of transfer of officers from port to port. Commenting editorially on this suggestion the Ottawa *Citizen* said, in part:—

> An officer of the Department of National Revenue writes in the current monthly *National Revenue Review* in favour of transferring officers from

port to port. He suggests such transfers as a reward of merit to be for the acceptance or refusal of revenue officers, since it would be natural to suppose that while some officers might be entitled to a transfer they might prefer to remain attached to one port.

Such a plan, while, doubtless, bringing with it many obstacles, would have much to commend it. There is no doubt that an added interest would be given to custom officers with a prospect of change: instead of lessening the efficiency of the department, it would probably be heightened. The writer in the *National Revenue Review* gives the example of the chartered banks of Canada in the transferring of men from branch to branch. This method of promoting experience, has, of course, somewhat of a different motive behind it.

Perhaps the Empire exchange system for teachers, including the Canadian interprovincial exchange, for the period of one year might be considered with advantage, especially as a means of giving that needful change to a man after he has settled down and acquired those responsibilities that often bring with them the danger of sinking into a rut. Undoubtedly, however, the more extended transfer system for the younger man would have decided advantage.

There are other departments in the public service that would also benefit by such a scheme of transfer, even though it be for a limited time and after a longer or shorter period of service.

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

New Brunswick

Woodstock (Centreville): H. T. Boyer, Customs Excise Examiner, L.S. O/P.

Quebec

Montreal: J. C. E. Hebert, Clerk, Grade 1. J. J. G. Robitaille, Clerk, Grade 1.

Administrative

Helen Byrne, Stenographer, Grade 2.

DEDUCTIONS

Quebec

Montreal: J. W. H. Saucier, Clerk, Grade 1 (resigned).

Saint Johns (Cantic): J. M. Hebert, Customs Excise Examiner (superannuated).

Ontario

Toronto: Arthur Bickerstaff, Office Boy (resigned); Frederick Upton, Customs Excise Clerk (deceased).

Windsor: E. M. Youngson, Stenographer, Grade 2 (resigned).

Administrative

George Hedge, Typist, Grade 1 (services terminated).

Eva M. McFarlane, Typist Grade 1 (services terminated).

Merrill McLean, Typist Grade 1 (services terminated).

Leonard Robinson, Typist Grade 1 (services terminated).

R. R. Dennis, Office Boy (resigned).

Investigation

values

New York, N.Y.: A. S. Carbray, Stenographer, Grade 3 (retired).

TRANSFERS

H. H. Griesbach, Customs Excise Examiner, Vancouver, B.C. to Customs Excise Examiner, Penticton, B.C.

E. L. Middleton, Customs Excise Examiner, Penticton. B.C. to Customs Excise Examiner, Vancouver, B.C.

DISMISSALS

Brockville, Ont.: D. F. Ellis, Collector of Customs and Excise, Grade 4, Registrar of Shipping (for misappropriation of Crown funds).

Niagara Falls, Ont.: W. S. Byers, Collector of Customs and Excise, Grade 4 (for misconduct).

ALBERTA'S BUTTER PRODUCTION

The Province of Alberta's production of creamery butter for the year 1933 is estimated at 23,500,000 pounds. This is over half a million pounds more than the record year of 1931, when the total production was 22,900,000 pounds.

SILVER BULLION EXPORT

The silver bullion export of August, 1934, was 1,027,973 ounces valued at $477,115, compared with 655,512 at $253,328 a year ago. The quantities were distributed as follows: United Kingdom $272,656, United States $129,459, British India $75,000.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,152,933 62	6,492,943 85		
Less Refunds and Drawbacks	749,417 21	719,094 92		
Net	5,403,516 41	5,773,848 93	370,332 52	....
Excise Taxes	10,006,192 19	9,360,317 23		
Less Refunds and Drawbacks	147,607 45	198,411 27		
Net	9,858,584 74	9,161,905 96	....	696,678 78
Excise Duties	3,211,124 53	4,158,546 58		
Less Refunds and Drawbacks	75,937 37	56,158 94		
Net	3,135,187 16	4,102,387 64	967,200 48	....
Sundry Collections	53,975 84	58,878 37		
Less Refunds and Drawbacks	19 57	17 05		
Net	53,956 27	58,861 32	4,905 05	....
Net Totals	18,451,244 58	19,097,003 85	1,342,438 05	696,678 78
Net Increase	....	....	645,759 27	

TOTALS FOR SIX MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	33,701,617 67	42,732,509 36		
Less Refunds and Drawbacks	3,431,271 93	3,933,460 09		
Net	30,270,345 74	38,799,049 27	8,528,703 53	....
Excise Taxes	46,238,819 12	54,870,509 36		
Less Refunds and Drawbacks	832,174 56	1,118,416 01		
Net	45,406,644 56	53,752,093 35	8,345,448 79	....
Excise Duties	18,900,670 31	22,484,441 79		
Less Refunds and Drawbacks	294,643 37	277,844 05		
Net	18,606,026 94	22,206,597 74	3,600,570 80	....
Sundry Collections	403,969 23	351,607 15		
Less Refunds and Drawbacks	275 57	39 35		
Net	403,693 56	351,567 80	....	52,125 76
Net Totals	94,686,710 80	115,109,308 16	20,474,723 12	52,125 76
Net Increase	....	....	20,422,597 36	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF SEPTEMBER, 1933, AND SEPTEMBER, 1934.

—	Sept., 1933	Sept., 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,235,198 16	2,097,913 07	*137,285 09*	....

TOTAL FOR SIX MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	46,462,524 32	47,301,458 17	....	838,933 85

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1933 AND 1934

—	September, 1933		September, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	57,784,804	....	58,135,136
Total Exports (Foreign Produce).........	....	543,698	....	679,567
PRINCIPAL ITEMS OF EXPORTS—				
Wheat..........................Bush.	19,666,351	14,918,818	17,588,359	15,322,967
Wheat flour..................... Brls.	552,556	2,136,597	369,320	1,452,148
Fish............................ Cwt	240,311	1,904,798	278,698	2,326,178
Furs........................... $	....	719,839	....	938,618
Meats.......................... Cwt.	100,261	1,257,115	89,545	1,217,375
Cheese......................... Cwt.	141,205	1,497,006	76,508	799,390
Planks and boards..............M ft.	112,039	2,040,364	123,163	2,404,450
Wood pulp...................... Cwt.	1,261,667	2,372,807	1,024,471	2,123,673
Newsprint...................... Cwt.	3,556,114	6,612,258	3,815,886	6,569,041
Automobiles and parts........... $	....	1,034,854	....	1,560,360
Copper, partially manufactured.... Cwt.	234,015	1,815,572	252,626	1,823,897
Nickel, unmanufactured.......... $	....	2,626,797	....	1,933,045
Imports entered for consumption—Free goods..............................	....	16,538,498	....	18,357,239
Imports entered for consumption—Dutiable goods........................	....	22,159,918	....	23,573,964
Total imports entered for consumption....	....	38,698,416	....	41,931,203

—	Six months ended September, 1933		Six months ended September, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	265,408,829	....	317,032,543
Total Exports (Foreign Produce).........	....	2,813,312	....	3,638,720
PRINCIPAL ITEMS OF EXPORTS—				
Wheat..........................Bush.	87,616,587	6 0 279,040	86,295,058	68,936,609
Wheat flour..................... Brls.	2,869,583	10,147,064	2,452,847	8,832,624
Fish............................ Cwt.	1,151,791	10,010,431	1,251,183	11,135,219
Furs........................... $	....	4,508,574	....	4,926,218
Meats.......................... Cwt.	512,331	5,802,923	746,263	10,839,036
Cheese......................... Cwt.	373,523	4,067,951	270,932	2,899,119
Planks and boards..............M ft.	560,806	9,717,664	695,674	13,579,775
Wood pulp...................... Cwt.	6,563,678	12,226,474	5,926,980	12,444,221
Newsprint...................... Cwt.	18,899,956	35,779,438	23,376,963	39,983,645
Automobiles and parts........... $	....	5,403,079	....	11,655,440
Copper, partially manufactured... Cwt.	1,237,950	8,538,234	1,517,710	11,565,376
Nickel, unmanufactured.......... $	....	13,473,289	....	15,175,341
Imports entered for consumption—Free goods..............................	....	85,984,848	....	114,063,661
Imports entered for consumption—Dutiable goods........................	....	114,161,807	....	149,406,633
Total imports entered for consumption....	....	200,146,655	....	263,470,294

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The National Revenue Review

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NEWS AND COMMENT, STAFF NOTES, EDITORIAL

November, 1934

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Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—Gordon H. Code.

Commissioner of Customs, H. D. Scully.
Commissioner of Excise, David Sim.
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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The Still Small Voice of Conscience

THE Collector at Montreal advises the *Editor* that hardly a month passes without the receipt by him of Conscience Money. From April to the middle of October of this year he received in varying amounts, a total of $98.22. They ranged from a maximum of $30 down to $2.67. Two contributions were received in July, and two in October. With the exception of August, when conscience was apparently taking a holiday, amounts were received each month.

A Curious Coincidence

HERE is a curious coincidence reported to the *Editor* by the Collector at Montreal. There were received at the Customs Postal Parcels branch in April, 1934, 20,334 parcels, exactly the same number received in April, 1933. The figures were checked and rechecked, but a dead heat resulted.

The Customs Postal Parcels branch had a very active six months period, April 1 to September 30. Revenue collected was $376,655, an increase over the same period last year of $37,450. Parcels received were 136,725, increase 14,129; entries passed 10,102, increase 982.

A Vancouver Sidelight

HERE is a sidelight on the port activities of Vancouver, furnished the REVIEW by N. J. DeGraves, Collector.

Deep sea vessels entered and cleared in the six months period, April 1 to September 30, 1934, numbered 2,817, made up of 1,477 vessels entered and 1,340 vessels cleared. Of this number 1,531 vessels were Canadian, 342 were British other than Canadian, and 944 were foreign. In the corresponding period of last year 2,203 deep sea vessels entered and cleared. This total included 1,052 Canadian vessels, 283 British other than Canadian, and 868 foreign. Aeroplanes reported inwards numbered 146, outwards 147 as against 51 inwards and 47 outwards in the same period last year.

Total Trade Expanding

CANADA'S total trade in September, 1934, amounted to $101,022,000 compared with $97,027,000 one year ago and $77,169,000 two years ago, the increase over September, 1933, being 4 per cent and over September, 1932, being 30 per cent. The balance of trade in September was $16,606,000 favourable compared with $19,631,000 favourable in 1933 and $8,161,000 favourable in 1932.

Departmental Rulings

"MARSHTILE," per sample, a wallboard manufactured wholly or in part of vegetable fibres with one side coated and finished to represent tile. Tariff item 192.

Cel-O-Glass, per sample, consisting of iron wire mesh coated with cellulose acetate, used as a substitute for window glass in greenhouses, hen houses, etc. Tariff item 446a, the iron mesh being the manufactured component of chief value.

The "Stuebing" Metal Edger, per illustration, a hand operated machine designed for finishing printed or lithographed matter, such as calendars and wall hangers, by edging them with a piece of tin or other metal. Tariff item 427.

Small hand tools, such as wrenches, screwdrivers, hammers, cold chisels and oilers, supplied with a machine for the adjustment and maintenance thereof, may, when imported with the machine and included in the price, be entered at the same rate as the machine. This ruling does not apply if the tools are charged for separately on the invoice, nor to separate importations of such tools.

When two or more automobiles, brought into Canada by a settler, qualify for entry under the provisions of tariff item 705a and the combined value is over one thousand dollars, the exemption of one thousand dollars should be allowed on the value of the car or cars bearing the highest rate of duty.

Tariff Change by Order in Council

BY Order in Council (P.C. 2474) dated 11th October, 1934, the following regulation was established under the authority of Section 284, paragraph (*m*) of the Customs Act, effective on and after the 16th October, 1934, the date of publication in the *Canada Gazette:*

REGULATION.—"The goods enumerated in the following Item shall be subject to the several rates of duties of Customs, if any, set opposite each Item, that is to say:—

Butyl Alcohol, until December 31, 1934.	
British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item No. 820."

Change in Ports

PORT CLYDE, an outport and warehousing port under the survey of the port of Shelburne, N.S., closed from 8th October, 1934.

Good Highways for Tourists

CANADA'S network of highways is a striking illustration of changes brought about by progress and civilization. In the early days of settlement roads were auxiliary to water routes as avenues of transportation. They were used during the summer season when portages were necessary to avoid obstacles to river and lake travel, and during the winters when ice prevented navigation. The growth of population and the demand for means of communication between settlement points soon made necessary the introduction of overland routes, and road construction in Canada got under way in the pioneer stages of the development of the country.

At the end of 1933 the surfaced highway mileage in Canada amounted to 94,721 miles and unsurfaced roads 314,403 miles, making a total of 409,124 miles. The automobile has played an important part in the Dominion's road history, especially during the last twenty years in which the motor car has come to rank as a necessity of life to a large proportion of the people. To-day there is in Canada a motor vehicle for almost every tenth person, and for every 26 persons there is a mile of road.

Tourists to Canada

THE New York *Sun*, commenting on the article on tourist travel in the September *National Revenue Review* said:—

Canada values its tourist trade highly and does everything practicable that occurs to the Dominion officials to stimulate it. Statisticians have the record of entries and departures under constant study; this year they have been particularly impressed by the number of visitors who seek the "long," or sixty-day permit. The total of these issued at St. Leonard, New Brunswick, the principal port of entry from Maine for the Gaspé peninsula, between January 1 and August 10 was 3,369, against 2,086 in the corresponding period of 1933. The twenty-four hour permits issued at St. Leonard in the same time were 1,601, against 1,629 last year. At Fort Erie, Ontario, between April 1 and August 10 the number of sixty-day permits issued this year was 62,220, or 5,520 more than were issued in the corresponding period last year.

United States cars entering for shorter stays in this period this year numbered 332,330, this being 14,195 more than last year's record. Last year 6,389 visitors went to Niagara Falls by train. This year the number of visitors by train was 12,576. On one August Sunday a single excursion, consisting of 10,660 persons transported by twelve trains and made up of residents of Delaware and West Virginia, arrived at Niagara Falls. Windsor reports increase in "long" permits and a negligible falling off in short permits. The traffic through New Westminster, British Columbia, showed a heavy movement of Canadian cars outward bound.

The Jacques Cartier celebrations at Gaspé drew visitors from all over the world; one citizen of France brought his motor with him and took it away when he left. Collector Goucher at St. Stephen, New Brunswick, found that a large number of tourists had no definite destination in mind, but intended to ride where fancy took them, and at Rock Island Collector Struthers took note of the fact that "the type of traffic has improved, showing a large percentage of new cars." Air traffic at Montreal is increasing.

Excise Duty Revenue Up

INCREASED Excise duty collections on cigarettes, non potable spirits, malt, beer, and manufactured tobacco, were features of Excise statistics for September. The comparative tables are:—

Comparative statement of Excise duty collections during the months of September, 1933, and September, 1934:—

September, 1934, spirits potable, $515,701; September, 1933, $577,909. September, 1934. spirits, non potable, $78,118; September, 1933, $75,762. September, 1934, malt, $547,467; September, 1933, $177,421. September, 1934, cigars, $30,123; September, 1933. $33.602. September, 1934, cigarettes, $1.719,793; September, 1933, $1,605,483. September, 1934, manufactured tobacco, $382,624; September, 1933, $352,148. September, 1934. foreign raw leaf tobacco, $312,846; September, 1933, $355,024. September, 1934, beer, $321,645; September, 1933, $18,269. September, 1934, licences, $152; September, 1933, $329. September. 1934, validation fee, $36,873. September, 1934, malt syrup, $20,505. September, 1934, total. $3.965,851; September, 1933, $3,195,950.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of September, 1933, and September, 1934:—

September, 1934, tobacco, cut, 1.514,766 pounds; September, 1933, 1,329,411 pounds. September, 1934, tobacco, plug, 329,761 pounds; September, 1933, 357,519 pounds. September. 1934, cigarettes, number 429,921,795; September, 1933, 401.278,420. September, 1934, cigars, number 9,890,762; September, 1933, 11,506,697. September, 1934, snuff, 67,601 pounds; September, 1933, 74,899 pounds. September, 1934, foreign raw leaf tobacco, 774,128 pounds; September, 1933. 880.042 pounds.

Increased Exports to United Kingdom

CANADA'S exports to the United Kingdom in September, 1934, totalled in value $24,539,000 compared with $22,121,000 a year ago, an increase of $2,418,000 or 10 per cent.

The wheat export rose from $8,772,000 to $9.713,000, planks and boards from $867,000 to $1,656,000, aluminium from $187,000 to $1,670,000, nickel from $422,000 to $774,000, stone and its products from $6,000 to $114,000. Other increases were in fruits, barley, fish, furs, raw hides, paper, pulp wood, wood pulp, automobiles, hardware and cutlery, machinery, acids, soda.

There were decreases in copper, rubber, sugar, vegetables, wheatflour, butter, cattle, cheese, unmanufactured leather, meats, binder twine, raw wool, square timber, farm implements, lead, silver, asbestos, fertilizers, films.

Marking of Imported Goods

REFERRING to Memorandum No. 9/a and Supplements thereto, Collectors are advised that by Order in Council passed on the 11th October, 1934 (P.C. 2505), the following classes or descriptions of goods are added to the list of articles required to be marked with an indication of the country of origin on importation into Canada, under Section 16 of the Customs Tariff, effective from and after the first day of January, 1935:—

10. Razor blades (safety type). Razor blades may be marked by means of etching or die stamping.
11. Boots, shoes and slippers. Boots, shoes and slippers may be marked on one or both of each pair.
12. Paper envelopes. Paper envelopes are required to be marked on each envelope.
13. Chinaware and porcelainware (not including sanitary or toiletware), decorated or undecorated, as follows:—
    - (i) articles commonly used in connection with the serving of food or drink:
    - (ii) kitchenware and utensils;
    - (iii) heraldic and souvenir ware.

Chinaware and porcelainware must be marked on each piece. Adhesive labels or stickers containing the required marking will not be acceptable, except that chinaware or porcelainware unmarked or insufficiently marked at the time of importation may be delivered after having been marked by means of adhesive labels or stickers, and after the required payment of 10 per cent additional duty has been made.

Export Licences, Gold Coin or Bullion

REFERRING to the regulations established by Order in Council (P.C. 2617), dated 19th October, 1931, with respect to export licences for gold coin, gold bullion and fine gold bars, the attention of Collectors is drawn to the terms of Order in Council (P.C. 1289) of the 25th June, 1934, under which the following additional regulation was established:—

Under the provisions of The Gold Export Act and for the purposes of the said Act and any order or regulation made thereunder the definition of "bullion" is hereby extended to include all gold in the form of ore concentrates or base bullion.

Disposal of Unclaimed Bottled Liquor

THE following regulations are established in connection with the disposition of abandoned or unclaimed bottled liquor:—

Bottled spirits, beer, or similar intoxicating liquor, when abandoned, unclaimed or uncustomed, is not to be offered for sale, but is to be destroyed when authority for such destruction is given by the Inspector having jurisdiction over the port or outport at which the goods are held.

Destruction is to be accomplished by pouring down the sewer or by any other suitable method determined by the Inspector, by or in the presence of at least two responsible officers. One of the witnesses and signatories to the usual certificate of destruction at a port must be the Inspector, the Collector or the Surveyor, and at an outport the Inspector. A copy of the certificate of destruction is to be forwarded to the Department in each case.

Destructive Insect and Pest Act

THE Department has been advised by the Department of Agriculture that it has been decided to exempt mushroom spawn from the requirements of regulation No. 1 (Foreign) of the Destructive Insect and Pest Act, as shown on page 8 of the regulations established under that Act.

No permit will be required to cover importations of this commodity, neither will such importations be subject to inspection on arrival in Canada, nor are they required to be accompanied by a certificate of inspection issued in the country of origin.

Another Tale of the Long Ago

ONE of the prized additions in the *Editor's* collection of old Customs papers is a quaint little book of " Instructions for Officers of Her Majesty's Customs of the Dominion of Canada." It was approved by Order in Council, 14th June, 1875, and was authorized by Hon. Isaac Burpee, the then Minister of Customs, and James Johnson, Commissioner of Customs. Many of the instructions are equally good to-day.

In the preface to this modest little volume, which measures four by six inches and contains but 52 pages, the Commissioner states that:—

> These instructions are adopted with a view to their being used as a guide in the detail of Customs work, and it is expected that every Officer, of whatsoever rank, will make himself thoroughly acquainted with the whole, not confining his examination to the Part or Section which directly concerns his own office.

All officers are reminded that they should endeavour to become familiar with the laws relating to the collection and management of the revenue " so as to avoid mistakes in practice which might result in discredit to himself and loss to the Revenue." Each officer was to give a written acknowledgment of the receipt of this book to his Collector, and they were expected to carry the little book in their pockets so that they could consult it easily at any time.

Under general instructions officers are warned against accepting bribes, or in the official words:—

> to receive any fee, perquisite, gratuity, reward or emolument, whether pecuniary or of any other sort or description whatever, either directly or indirectly,—that is, either as a present, or under pretence of his making out documents which in his official capacity he is not required to do, or of paying for the same, or any service, act, duty, matter or thing done or performed in the execution or discharge of any of the duties of their respective offices, other than their salaries or what may be legally allowed them.

Further general instructions forbade officers to borrow money from merchants or others having business to transact at the Customs House, and also from any officer of inferior rank. Office hours were from 8 a.m. to 1 p.m., and from 2 to 6, and every officer was required to sign the " Appearance Book " on reporting for duty each morning and on going off duty each evening.

One paragraph of the general instructions which is as pertinent to-day as it was fifty-nine years ago reads as follows:—

> It is the imperative duty of all officers of Customs, to demean themselves with civility to all persons with whom they have any intercourse in the execution of their official duty, and to be careful that in the dispatch of business, no undue preference be shown, but that the business of merchants, or others, be always attended to in proper turn, using such promptitude therein as may be consistent with the requisite accuracy of entries and all other official documents. Indulgence in intoxicating drinks, and the use of profane or otherwise offensive language will be regarded as among the most serious derelictions of duty.

An interesting section which would indicate that Customs receipts in those days were not heavy is to be found in the Instructions to Collectors. It is set out that the Collector of Customs being " the chief executive of the port, is responsible for the collection of all moneys." In large ports, however, " where the transactors are so numerous as to render it impossible for the Collector personally to receive the cash, that duty may be assigned to a clerk who may be called the cashier."

Several pages of the quaint old book are devoted to preventive work. Evidently some Customs officers absented themselves from duty without leave on one pretext or another, and the preventive work offered big opportunities. The first paragraph reads in part as follows:—

> No officer is to leave any duty to which he may be appointed, under the pretence of making seizures, or without the sanction of his superior officers, to whom he is to communicate any information he may receive, and confidentially the name and address of his informant. If he has cause to suspect that goods liable to forfeiture are in any particular building he is to make oath of the facts before a Justice of the Peace, if within five miles of the place, take a Peace Officer and enter the building between sunrise and sunset. If the doors are fastened, he is to state his business and demand admission, which if not given, both may forcibly enter, and he is to search for and seize all uncustomed or prohibited goods. Having a " writ of assistance " he may enter any building or place within the jurisdiction of the Court day or night, accompanied by a Peace Officer, and search, seize and secure any goods liable to forfeiture, and in case of necessity, break open any doors, chests or packages for that purpose.

Oranges from British South Africa

IN September last Canada imported $109,445 worth of oranges from British South Africa, the largest monthly importation from that country on record. For the nine months ending September, oranges from British Africa were valued at $162,074, compared with $5,107 for the first nine months of 1933.

External Trade Increased

CANADA'S external trade made an excellent record in the first eight months of 1934 compared with 1933. Exports at $405,700,000 showed a gain of 32·6 per cent, while imports at $335,042,000 recorded an increase of 38·2 per cent. The favourable balance of trade was $70,661,000 compared with $63,503,000, the gain being 11·3 per cent.

Gold Bullion Export to United Kingdom

THE export of gold bullion in September, 1934, was valued at $5,431,000, all of it going to the United Kingdom. During the past twelve months this export totalled $80,423,100 compared with $53,506,697 in the previous twelve months.

Character of September Imports

INCREASES in imports in September, 1934, were fairly general or well up to the average over the standard requirements with the exception of commodities which enter into the textile industry. There were decreased importations of raw silk and artificial silk, cotton yarn, manila and sisal grass, raw wool, noils and tops, woollen yarn and dyeing and tanning materials. There was an increase, however, in raw cotton.

There were increases in fruits, gums, edible nuts, seeds, tea, fish, meats, flax, hemp and jute fabrics, silk fabrics, wearing apparel, worsteds and serges, books, paper, wooden furniture, lumber, veneers, coal, coke, diamonds, glass and glassware, acids, soap, musical instruments and scientific and educational equipment.

The more significant increased imports were rubber, chiefly raw, from $554,000 to $1,019,000, autos and auto parts from $600,000 to $975,000, engines and boilers from $348,000 to $401,000, farm implements from $185,000 to $275,000, iron plates and sheets from $1,237,000 to $1,336,000, tools from $80,000 to $115,000, clocks and watches from $95,000 to $124,000, electrical apparatus from $525,000 to $643,000 and precious metals from $115,000 to $171,000.

Exports of Newsprint

THE September, 1934, newsprint export was valued at $6,569,000 compared with $6,612,000 last year. The bulk at $5,151,000 went to the United States, the next best customers being Australia at $632,000, Japan $261,000, United Kingdom $161,000, Argentina $130,000. The total exports of paper were of the value of $6,963,000 compared with $6,921,000.

Raw Sugar Imports Increased

IMPORTS of raw sugar in September, 1934, were much heavier than average and came from the following countries:—British West Indies 21,757,800 pounds, Australia 18,412,600, San Domingo 12,361,700, British Guiana 7,173,200, Fiji 6,210,000, British South Africa 6,176,200.

Canadian Copper Production

PRODUCTION of new copper in Canada during 1933 totalled 299,982,448 pounds valued at $21,634,853, compared with 247,679,070 pounds at $15,294,058 in 1932, according to finally revised figures. The 1933 output of copper represents an increase of 21·1 per cent over the preceding year and is the largest production recorded since the peak year of 1930. The average price for the year, based on the London market and transposed into Canadian funds, was 7·4548 cents per pound, an increase of 1·0746 cents per pound over the corresponding price of 1932.

Tea and Coffee Imports

IMPORTS of tea in August, 1934, were considerably lower than a year ago, amounting to 1.974,955 pounds compared with 3.010.577. During the twelve months ending with August 39.497.549 pounds were imported valued at $8.981,312 compared with 40.065,269 valued at $4.956.076 in the corresponding period the year before, a considerable increase in value. The quantity of black tea imported was 1,974,955 pounds and of green tea 136,766. Black tea of Ceylon totalled 1,188,058 pounds; from India 606,700; China 30,985; and from other countries 12,436.

British East Africa supplied the largest quantity of green coffee at 642,994 pounds; Colombia followed with 559,490, Brazil 556.615, Jamaica 255,144 and the United Kingdom 113.182.

Increased Exports of Farm Implements and Machinery

THE exports of farm implements and machinery, which have about doubled during the past twelve months, were valued at $213,000 in September, 1934, compared with $124,000 a year ago. There were some notable items: Cream separators to Australia $6,014, harvesters and binders to British South Africa $7,477, mowing machines to South Africa $4,533, ploughs to South Africa $14,468 and to United States $6,258, threshing machines to South Africa $21,555, and garden tools $4,947. The total export to British South Africa was $67,514.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Seven Months of the Fiscal Year October 1933 and October 1934. (Decrease marked *)

Districts	1933–34	1934–35	Increase or Decrease	Districts	1933–34	1934–35	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	114,261 12	252,906 58	138,645 46	Ft. William....	146,328 99	120,244 61	* 26,084 38
Halifax........	780,114 30	823,413 94	43,299 64	Winnipeg....	1,350,274 42	1,291,036 22	* 59,238 20
St. John....	522,175 15	485,939 57	* 36,235 58	Regina.....	176,348 45	160,992 51	* 15,355 94
Quebec.....	941,083 17	765,293 43	* 175,789 74	Saskatoon...	112,590 38	77,601 02	* 34,989 36
Montreal.	15,637,591 94	15,140,242 16	* 497,349 78	Calgary....	736,126 68	675,073 16	* 61,053 52
Ottawa....	3,383,918 16	3,500,985 90	117,067 74	Edmonton....	282,289 27	282,070 70	* 218 57
Kingston.	134,117 43	128,649 01	* 5,468 42	Vancouver....	2,891,745 39	3,342,522 17	450,776 78
Belleville....	352,864 72	351,349 03	* 1,515 69	Yukon........	22,985 78	15,432 85	* 7,552 93
Toronto..	13,502,369 81	14,957,329 70	1,454,959 89				
Hamilton ...	3,149,686 02	3,058,787 23	* 90,898 79	Total.....	48,476,303 37	49,546,835 83	1,070,532 46
London.....	4,239,432 19	4,116,966 04	* 122,466 15				

* * HERE AND THERE * *

Not only do the newspapers of Canada make generous use of the articles contained in the monthly issues of the Review, but from time to time they comment favourably on the publication. The following appeared in a recent issue of the *Recorder and Times*, Brockville:—

> The National Revenue Review, house organ of the department of the same name at Ottawa, has entered its eighth year. Founded "to foster the spirit of co-operation and loyalty to the department, and to tell a simple, unvarnished tale, of its activities," it has succeeded admirably and in a manner most creditable to its editor, J. Sydney Roe. The general interest of many of the articles contained in the Review entitles it to a broader field of readers than the personnel of the department which it represents and it may well serve as a model for other departmental publications that may be established in the future.

Here is an item of general interest to officers of the Excise division who have to do with sales tax. They are dealing with a very ancient practice of raising revenue.

The general sales tax has a history which goes back to the Roman Empire and Ancient Egypt. Practically nothing is known of the operation of the tax under the Pharoahs, but it is on record that when Augustus was reorganizing Rome's internal revenue he instituted a one per cent tax on sales, which proved so unpopular that in order to retain it the Emperor put forth the plea that it was necessary for the maintenance of the army. Reduced for a time and then increased under Tiberius, the tax was abolished by Caligula, and though it was later re-introduced, it was soon done away with for good.

During the Middle Ages several sporadic attempts at establishing a sales tax system were made by the feudal lords. It first appeared as a national tax in France during the reign of Louis XI, being a five per cent tax on articles sold at wholesale. It was soon dropped, only to reappear at various intervals throughout the following centuries. Sully used it from 1597 to 1602 under Henry IV as a war finance measure; when Louis XIV restored it to the tax system in 1642 it only lasted three or four years, while a five per cent tax of 1685 went the way of its predecessors.

Several special sales taxes of mediaeval France such as a tax on beverages and a tax on salt persisted as items of the state's fiscal system until swept away by the Revolution.

A sales tax of great historic interest, the Spanish alcavala, was discussed by Adam Smith and has been represented in modern tax systems by the sales taxes of Mexico, the Philippines and Cuba, which carried on the Spanish tradition.

Here is a little story of adventurous quest. Mr. Francis K. Pease, a young British scientist, arrived in Canada recently on an expedition to the Canadian Arctic Archipelago, having as his particular object the prosecution of a further endeavour to obtain relics of the ill-fated Franklin expedition.

Mr. Pease visited Ottawa and was afforded every facility by the Customs Division of the Department of National Revenue, and by the North West Territories Branch of the Department of Interior, and the Radio Branch of the Department of Marine.

Mr. Pease expects to spend the next two years in the Arctic regions, and has brought with him from three to five tons of general stores, camping and sleighing equipment and tents, the stores already imported being sufficient to provide for the next twelve months, and an additional quantity of supplies will be landed at Fort Churchill next summer to provide for the next ensuing twelve months.

Mr. Pease's sole companion on his journey to the lonesome north will be his dog, and his contact with civilization will be maintained with the assistance of a small but effective portable radio. He carries with him only those scientific instruments which will be of use to him in following his charted route of exploration.

The expedition upon which Mr. Pease has embarked is purely private and in the interests of science generally. The young explorer has had some experience along these lines, having been with Captain Scott on his expedition to the South Pole in the *Discovery*. The London Press has commented favourably upon his present mission.

THE GATEWAY TO THE PACIFIC

In submitting a statement to the Review of the activities of the Customs-Excise port of Victoria, B.C., for the six months of this fiscal year, F. W. Davey, Collector, states that, in addition to the usual large quantities of raw and manufactured silk handled, considerable quantities of bar silver and coin and bar gold were landed there from vessels on the Pacific run, most of which was transshipped to the United States. The quantities and value were 1,721 bars and 1,990 boxes silver coin, valued at $5,956,339 and 10 boxes of bar gold, value $313,884.

Lumber exports through Victoria between April 1 and September 30, 1934, increased approximately 42 per cent over that of the same period in last year, the figures being 47,617,325 feet and 33,359,414 feet respectively.

Tourist's automobile traffic through Victoria during the period under review showed improvement over the same period of last year: number of foreign automobiles in and out 7,810 (6,017), passengers in foreign cars in and out 19,160 (15,496), Canadian automobiles in and out 2,388 (1,973), passengers in Canadian cars in and out 5,921 (5,248). The increase both in foreign and Canadian automobiles was nearly 30 per cent and 21 per cent respectively.

Total Customs-Excise revenue at the port in the six months was $801,324 as against $685,145 collected during the same period last

The inner harbour at the port of Victoria, British Columbia.

year, an increase of $116,179. Receipts in detail for the two periods were: Import duty $375,705 ($330,905); Excise tax $307,014 (276,988); Excise duty $115,851 (74,955); sundry collections $2,752 ($2,296); showing marked increase under all the different headings of revenue.

The collections in the Express branch were $11,234 as against $10,196 last year during the same period, an increase of about 10 per cent.

The Postal Parcels branch collected $26,618, collections for the same period last year being $25,841.

REVENUE INCREASED AT CERTAIN LARGER PORTS

Augmented Customs-Excise collections for six-months period

FOR the six months of the present fiscal year, ended September 30, Customs and Excise collections showed substantial increases at some of the larger ports throughout the Dominion. The following facts and figures covering the period under review have been obtained by the *Editor* from Collectors:—

AT PORT OF MONTREAL

The port of Montreal collected $42,915,346 in Customs and Excise revenue from April 1 to September 30, as against $37,886,888 collected in the same period last year, giving the substantial increase of $5,028,458. Excise duty receipts increased by $1,629,742 and Excise tax receipts by $1,155,529. Collections for the respective periods were as follows: Import duty $10,910,823 ($9,199,929), sales tax on imports $1,295,222 ($1,095,141), Excise tax on imports $2,590,424 ($2,260,187), Excise taxes $13,398,519 ($12,242,990), Excise duties $14,680,658 ($13,050,916), sundry collections $39,700 ($37,725). A statement of receipts by months shows that the heaviest collections were taken in May, amounting to $8,599,793, an increase of $2,074,038 over May of last year.

Collections received at the Customs express branch, Montreal, in the six months' period, totalled $889,881, an increase of $150,120.

The King Edward pier in the heart of the harbour of Montreal. The towers of Notre Dame Church are on the left of the illustration, with old Mount Royal in the distance

Packages totalled 57,266, increase 10,499; entries 10,516, increase 714.

Heavy Gains at Toronto

Revenue at the port of Toronto increased by $3,305,647 in the first six months of the present fiscal year, reaching a total of $22,906,104. The most substantial gains were made in import duty and Excise tax receipts. Collections in detail, showing comparison with the same period last year, were:—Import duty $9,423,704, increase $1,377,127; sales tax on imports $1,271,335, increase $215,469; Excise tax on imports $1,618,707, increase $94,695; Excise tax $9,284,995, increase $1,155,453; Excise duty $1,292,349, increase $463,224; sundry collections $15,013, decrease $321.

Business transacted at the Customs postal and express branches in the six months period, compared with the same time last year, was as follows: postal branch, collections $383,322 ($325,601), entries 13,565 (11,301), parcels 152,760 (132,600); express branch, collections $1,109,117 ($949,548), entries 16,806 (13,474), parcels 144,237 (115,047).

Vessels entered coastwise totalled 1,351 (1,263), vessels cleared coastwise 1,335 (1,254); foreign vessels entered 882 (841), cleared 927 (888).

Saint John's Collections

At the Customs-Excise port of Saint John, N.B., there was a considerable advance in the amount of import duty, and excise taxes and duties collected during the six months of this fiscal year, over the same period last year. Import duty collections were $1,238,062 ($654,652), Excise taxes $180,044 ($157,298), Excise duty $42,739 ($22,453) and sundry collections $2,031 ($1,804).

Increased Customs Collections

Customs-Excise revenue collected at the port of Halifax in the six months period, increased by $495,837 over the same period last year. This increase was due principally to receipts from Customs duties, which rose from $524,652 to $978,491, a difference of $453,839. Further receipts in detail were as follows:—Sales tax on imports $89,579 ($53,712), Excise tax on imports $165,217 ($145,077), Excise taxes $733,317 ($777,449), Excise duties $112,315 ($84,523), sundry collections $2,667 ($2,419).

Fees and dues collected at the port totalled $59,561 ($57,477). This amount was made up as follows:—pilotage $38,684 ($34,888), steamship inspection fees $6,220 ($6,999), sick mariners' dues $12,994 ($13,421), signal station dues $499 ($453), fumigation charges $1,163 ($1,714), marine register fees $1 ($1).

Substantial Gains at Quebec

Substantial gains were made at nearly all points in Customs-Excise receipts at the port of Quebec in the six months of this fiscal year compared with last. Total receipts amounted to $2,279,799, showing a net increase of $351,312. Excise duty collections were ahead by $239,372 and import duty collections by $63,217. Receipts in detail for the six months period this year and last were:—Import duty $502,615 ($439,398), sales tax on imports $109,613 ($83,417), Excise tax on imports $106,979 ($116,875), Excise tax, domestic, $750,011 ($718,742), Excise duty $806,195 ($566,824), sundry collections $4,386 ($3,231).

Import duty entries numbered 10,350 (8,908), Excise tax entries 3,723 (3,455), Excise duty entries 1,545 (1,267). Collections made on dutiable goods imported in baggage totalled $8,560, pieces of baggage examined 22,517. Passengers landed from steamers numbered 18,138.

Gains at Hamilton

Excise tax and Excise duty receipts at the port of Hamilton, Ontario, increased by over half a million dollars in the six months of this fiscal year, compared with the same time last year. Total Customs-Excise revenue amounted to $5,806,541, showing a net increase of $671,980. Receipts in detail were:—Import duty $1,505,894, increase $126,288; sales tax on imports $91,947, increase $15,811; Excise tax on imports $338,399, increase $3,689; Excise taxes $1,941,319, increase $280,673; Excise duty $1,927,475, increase $245,969; sundry collections $1,508, decrease $450.

Collections at the Customs postal branch totalled $43,084, increase $9,149; packages received 17,342, increase 1,660.

Vessels entered and cleared at Hamilton Harbour numbered 957, showing an increase of 136 over the same period last year. Merchandise tonnage received amounted to 1,428,215 tons, an increase of 333,446 tons.

At Windsor

The port of Windsor, Ontario, collected $6,940,945 in Customs and Excise revenue from April 1 to September 30, compared with $4,370,094 in the same period last year, an increase of $2,570,851. Receipts in detail, showing increase and decrease, were:—Import duties $3,843,108, increase $1,438,451; sales and Excise taxes $2,663,905, increase $1,024,394; Excise duties $419,410, increase $111,204; sundry collections $14,522, decrease $3,199.

Long room entries numbered 59,195, an increase of 10,352; Excise tax entries 2,573, a decrease of 11; Excise duty entries 1,571, an increase of 350.

Excise and Customs Up

Excise duty collections at the port of Winnipeg increased by $86,137, in the six months period under review, compared with last year's figures, while import duty receipts increased by $75,645. Total revenue amounted to $3,468,373, giving a net increase of $158,142. Receipts for the respective periods in detail were:—Import duty $1,466,269 ($1,390,623), sales tax on imports $306,740 ($264,366), Excise tax on imports $217,385 ($231,253), Excise tax, domestic, $1,144,096 ($1,176,342), Excise duty $329,101 ($242,964), sundry collections $4,782 ($4,683).

Import entries numbered 27,870 (24,730), Excise tax entries 4,819 (4,801), Excise duty entries 2,190 (2,013).

Collections at the Customs express branch, Winnipeg, amounted to $111,563, compared with $103,057, an increase of $8,506 for the six months period. Packages totalled 27,631, decrease 3,545; entries 3,225, increase 312.

Large shipments of fresh strawberries were received at the express branch during the spring and summer, totalling 4,024 crates of 24 quarts each and 5,557 crates of 24 pints each. Bee imports totalled 12,054 packages. At the Customs postal branch collections amounted to $63,613, an increase of $4,174 over the first six months of last year. Parcels handled numbered 52,844, increase 1,096; entries 3,544, increase 127.

Regina's Gain

Substantial increases are shown at all points in Customs and Excise collections at Regina, Saskatchewan, from April 1 to September 30. Total collections amounted to $648,422, an increase of $84,500 over the same period of last year. Excise duty receipts, totalling $150,404, showed the heaviest gains amounting to $47,905, while receipts from Excise tax, domestic, totalling $137,943 gained by $21,461. Other collections were: —Import duty $255,222, increase $4,566; sales tax on imports $53,746, increase $7,280; Excise tax on imports $51,106, increase $3,288.

Entries received in the respective periods totalled as follows:—Customs duty entries 4,973 (4,769), Excise duty entries 866 (635), Excise tax entries 930 (933).

Revenue collected at the Customs postal branch totalled $10,437 in the six months period, an increase of $835 or about eight per cent. Parcels received numbered 22,767, a decrease of 1,728. The number of parcels from Great Britain showed no decrease, while the number from the United States rose steadily.

At the Customs express branch collections totalled $12,452, a decrease of $484; parcels delivered 3,710, an increase of 555. Packages received at the examining warehouse numbered 2,513, an increase of 739.

Increase at Calgary

Revenue received at the Customs-Excise port of Calgary, Alberta, in the first half of the present fiscal year totalled $897,004, as against $810,928 in the same period last year, an increase of $86,076. A summary of receipts by months shows the May collections the heaviest, totalling $160,264, with August a close second with $159,212. Receipts in detail were as follows:—Import duty $304,111, increase $14,081; sales tax on imports $69,751, increase $10,053; Excise tax on imports $61,053, increase $16,181; Excise taxes $291,750, decrease $9,350; Excise duty $169,351, increase $55,057; sundry collections $988, increase $54.

Edmonton Collections Up

The port of Edmonton, Alberta, collected $829,213 in Customs-Excise revenue between April 1 and September 30, an increase of

$150,857 over the corresponding period of last year when collections totalled $678,356. The most substantial gains were made in receipts from import duties and Excise duties. Following is a summary covering collections for the respective periods:—Import duty $348,791 ($278,258), sales tax on imports $71,293 ($50,911), Excise tax on imports $39,301 ($37,342), Excise tax, domestic, $228,940 ($228,771), Excise duty $140,230 ($82,413), sundry collections $659 ($661). Customs entries received numbered 6,641 (5,722), freight and express manifests 2,999 (2,673).

LARGE INCREASE AT VANCOUVER

Customs-Excise collections at the port of Vancouver, April 1 to September 30, 1934, were up $815,263 over the same period last year, receipts for the respective periods totalling $6,321,751 and $5,506,488. The heaviest increase, namely $589,898, was collected from import duties. Excise duty receipts increased by $121,658. Collections in detail for the respective periods were:—Import duty $2,970,033 ($2,380,135), sales tax on imports $585,207 ($441,160), Excise tax on imports $507,939 ($481,006), Excise taxes $1,931,515 ($1,998,114), Excise duty $315,188 ($193,530), sundry collections $11,869 ($12,542).

Collections at the Customs postal branch from April 1 to September 30, totalled $103,406 compared with $88,924 in the same time last year; packages received 53,956 as against 46,087. Collections at the express branch totalled $106,303 compared with $73,221; packages received 15,000 compared with 11,814.

* * NEWS AND COMMENT * *

EDMONTON: Automobiles numbering 43,972 passed through the gates of Banff National Park between April 1 and August 31 of the present year, an increase of 2,750 over the same period in 1933.

Three of Canada's greatest national parks, with an area exceeding 7,000 square miles, lie along the eastern slopes of the Rocky mountains in the province of Alberta. Every effort is being made to maintain these parks in the beauty with which nature endowed them, and splendid highways have been built, both in the parks themselves and to connect with the provincial highway system, which, in turn, connects with all the continent.

An extensive program of highway improvement, and further improvements in the mountain national parks of Alberta, have been recently announced. Highway improvement and construction plans include the completion of the motor highway from Edmonton to Jasper National Park as an all-weather route, the reconstruction of the portion of the Calgary-Banff Park Highway west from Cochrane into the park, which will put this highway in excellent condition for motor traffic, and further construction on the new mountain highway connecting Jasper National Park with Banff Park at Lake Louise.

Plans within the national parks include further highway construction in both Banff and Jasper Parks, an airplane landing field in Banff Park, and general improvement of facilities in these parks, as well as improvement of facilities of Elk Island Park east of Edmonton, and at Waterton Lakes Park in the southwestern part of the Alberta Rockies, including $70,000 to be spent towards the completion of the new international highway connecting Waterton Lakes Park with Glacier Park in Montana. A good part of the highway through the mountains from Banff to Jasper is now completed from both ends, and the entire road is expected to be finished in the next two seasons.

MONTREAL: Revenue collected at both the Customs express branch and the Customs postal branch, Montreal, showed substantial increases in September last over September, 1933. Totals for the respective months were as follows: express branch, collections $147,657 ($142,816), packages delivered 10,211 (7,776), entries 1,806 (1,597); postal branch, collections $65,792 ($59,777). Additional figures covering business transacted at the postal branch in September last were: parcels received 22,074, parcels cleared 21,640, parcels undelivered 434, entries passed 1,582.

Comparative figures covering international air traffic through the Customs Air Harbour at St. Hubert, Quebec, for the months of September, 1934, and September, 1933, were as follows:—

Aeroplanes inwards 62 (53), outwards 62 (53); passengers inwards 114 (84), outwards 130 (160); baggage examined inwards 142 pieces (119 pieces), outwards 156 pieces (204 pieces); bags of mail inwards 333, weight 5,210 pounds (357, weight 5,270 pounds), outwards 205, weight 5,703 pounds (279, weight 7,991 pounds); tourist permits issued 7 (6); value of aeroplane parts imported $102 (4); flights cancelled owing to weather conditions inwards 7 (nil), outwards 5 (nil).

Collections resulting from the examination of the baggage of passengers landing at Montreal from ocean steamships during the six months of this fiscal year were $16,113. September led the way with $5,402, and owing to the late opening of navigation April was lowest with $17 compared with $985 in April, 1933.

Toronto: Business transacted at the Customs express and postal branches, Toronto, in September this year increased at all points compared with September, 1933. At the express branch collections for the respective months totalled $196,073 and $145,118; packages received 14,119 and 11,668; entries 2,831 and 2,246. Collections at the postal branch amounted to $62,450 as against $56,704. Packages received totalled 23,703 as against 22,980; packages delivered 21,209 as compared with 19,864; entries 2,069 as compared with 1,879.

Seven aeroplanes reported inwards at the Leaside Customs Air Harbour during September and the same number outwards. Passengers inwards and outwards numbered 8.

Niagara Falls, Ont.: More than seventy-five Customs and Immigration officials from both sides of the river attended the annual dinner held here recently. Brief addresses were made by W. J. O'Brien, recently appointed Collector of United States Customs, Buffalo, Walter Carr, District Superintendent United States Immigration, Buffalo, H. Smith, Deputy Collector of Customs of Buffalo, F. Kull, Inspector of Immigration of Niagara Falls, N.Y., Major C. H. Day and T. F. Burton of the Customs staff at this port, H. B. Jackson, Inspector of Customs and Excise, Ottawa, and District Supervisor Marshall of Buffalo. Mr. Marshall outlined the routine work of the United States Customs staff throughout the various points in the States, and the co-operation which exists between Canadian and United States Customs officials along this frontier.

International automobile traffic through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges in September last decreased slightly compared with September, 1933. The following statement covers the respective periods:—

Automobiles inwards and outwards 199,709 (205,653), made up of United States automobiles inwards 77,293 (78,027), outwards 71,340 (76,354), Canadian automobiles inwards 25,483 (25,728), outwards 25,593 (25,544); other vehicles inwards 4,812 (4,772), outwards 4,990 (4,772); passengers inwards 471,729 (512,377), outwards 473,257 (512,092); United States cars entered under 60-day touring permits 19,845 (20,761), under 24-hour permits 57,369 (57,618), under traveller's vehicle permits 161 (164). Permits issued for Canadian cars leaving Canada totalled 7,552 (5,869).

Quebec, P.Q.: Three French-speaking Customs officers were assigned to the duty of meeting the ss. *Champlain* at Charlottetown on August 24 last, for the purpose of examing the baggage and effects of tourists and returning Canadians. Among the passengers were official representatives of France attending the Cartier celebrations at Gaspe, also a large number of doctors attending the convention of French-speaking medical men at Quebec. Customs courtesies were extended to these passengers, and all their baggage and effects were dealt with by the time the vessel docked at Quebec. The passenger list totalled 712 and many expressed their appreciation for the courteous and efficient manner in which the officers performed their duties.

Walkerville: The outport of Walkerville, Ontario, collected eighty per cent more Customs-Excise revenue in the April-September period this year than last. Total collections amounted to $4,372,421 compared with $2,439,318, an increase of $1,933,103. The largest receipts for any one month were taken in May, amounting to $1,055,232. Collections in detail were as follows:—Import duty $2,935,569 ($1,555,894), Excise duty $376,148 ($275,552), Excise tax $1,057,974 ($604,160), sundry collections $2,730 ($3,712). Entries received totalled 36,038, an increase of 6,987.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) Should manufacturers who enter loom parts, etc., under tariff item 413 fill in Oath Form 4 on Form B-1?

(2) Who were the various Ministers of Inland Revenue from 1896 to 1911?

(3) Are all forms relating to reports inwards and outwards of vessels supplied free by the Department?

The answers are:—

(1) Manufacturers who enter importations under Tariff Item 413 are not required to complete Oath Form 4.

(2) Sir Henry Joly de Lothbiniére, M. E. Bernier, L. P. Brodeur, William Templeman.

(3) Yes.

These questions will be dealt with in the next number:—

(1) Memo. No. 774, *re* donations of clothing from abroad calls for a certificate from the principal of the school where a student is stationed, and to whom a gift of clothing or books is being sent. Before an entry is made for such gifts, the donor must obtain the necessary certificate from the school or college attended by the student, otherwise such gifts would have to be held at Customs. At Christmas and at Easter many such gifts are sent to students, and these gifts generally arrive just before these holidays. What would be the procedure in these latter cases, where the certificates cannot be obtained promptly on account of distance or mail connections?

(2) A vessel, British built and registered, entitled to engage in the Canadian coasting trade, is purchased by a Canadian firm who are taking out Canadian registration. They wish to make Customs entry at a port in Canada where the vessel will be engaged in towing, etc. Tariff Item 440A does not cover British registered vessels, entitled to engage in the Canadian coasting trade. Tariff Item 440 covers only foreign built vessels of British registry. Would the vessel in question come under Tariff Item No. 711, and entry taken at the rate of 15 per cent?

(3) Tariff Item 705a states that motor vehicles, not exceeding $1,000 in value, may be admitted free as settlers' effects. In the case of a settler arriving at the border with an automobile valued at $500 and a truck valued at $400, would both be entitled to free entry? Also, in case both articles exceeded in value $1,000, would duty be required on amount in excess of $1,000?

Transfers of Officers

R. J. Dand, Customs-Excise Enforcement Officer at East Poplar River, Saskatchewan, writes:—

I have noted with interest the letter from an officer in British Columbia, who favours transfer of officers, especially deserving officers, from port to port, and I agree that such a system would be an improvement, and tend to provide each officer with some incentive and interest to give the best of his ability, for the Department and himself, instead of going along in the same old rut.

I would also suggest that when a vacancy occurs each officer in the service should have an opportunity of applying for such position, instead of a man outside the service being appointed. The officer's ability, length of service and character should be considered for the position or transfer applied for. We have a similar system now only it is confined to the district covered by the port whose jurisdiction we are under.

I thoroughly appreciate the REVIEW and look forward to its arrival each month. The information given is instructive and enlightening.

CLEARANCE OF VESSELS

A Sub-Collector at a Nova Scotia outport writes:—

At an outport in charge of a Sub-Collector there is a Government wharf. The wharfinger in charge of this wharf brings charges against master of a vessel for breaking rules relative to such wharf, and also for wharfage on goods landed by such vessel which he claims he has difficulty in collecting, and requests Sub-Collector to refuse clearance of this vessel until dues are paid and matters settled. What would be the proper steps for Sub-Collector to take?

Editor's Note.—Section 10, Chapter 89, Government Harbours and Piers, provides that no clearance shall be granted to vessels unless tolls are paid.

JUST AMONG OURSELVES

OCTOBER-NOVEMBER

ADDITIONS

ONTARIO

WINDSOR: Anna B. Dobson, Stenographer, Grade 2.

SASKATCHEWAN

MOOSE JAW (Willow Creek): C. R. Hogg, Sub-Collector of Customs & Excise, L.S. O/P.

ADMINISTRATIVE

M. G. Allan, Office Boy; E. S. Corcoran, Office Boy; L. G. McDougall, Office Boy; J. L. Pye, Office Boy; H. P. Thomas, Office Boy; Kathleen Allison, Stenographer, Grade 2; Freda Lee, Stenographer, Grade 2; Grace Ritchie, Stenographer, Grade 2; Ida L. Worden, Stenographer, Grade 2; A. J. Denault, Laboratory Helper.

AUDIT

Alberte Phaneuf, Stenographer, Grade 2.

INVESTIGATION

DRAWBACKS

J. W. H. Saucier, Typist, Grade 2. D. M. Watters, Typist, Grade 2.

DEDUCTIONS

NOVA SCOTIA

CANSO (Liscomb): Mrs. R. Hemlow, Customs Excise Enforcement Officer (services discontinued on account of age).

QUEBEC

MONTREAL: M. J. A. A. Deschamps, Customs Excise Examiner (superannuated).

ONTARIO

CHATHAM (Ridgetown): W. F. McRae, Customs Excise Examiner (deceased).

TORONTO: W. R. Gifford, Customs Excise Examiner (deceased).

ADMINISTRATIVE

M. M. Hale, Assistant Chemist (resigned); John Nieghorn, Clerk, Grade 4 (retired).

AUDIT

Esthel Ally, Stenographer, Grade 2 (deceased).

TRANSFERS

J. V. Lapum, from Customs Excise Examiner, Belleville, Ont., to Customs Excise Examiner, Toronto, Ont.

J. D. Magee, from Computing Clerk, Winnipeg, Man., to Senior Customs Excise Checking Clerk, Ottawa, Ont.

C. W. Youell, from Senior Customs Excise Checking Clerk, Ottawa, Ont., to Computing Clerk, Winnipeg, Man.

PROMOTIONS

T. C. V. Champion, from Excise Tax Auditor to Special Excise Tax Auditor, Montreal, Que.

J. H. East, from Excise Tax Auditor to Special Excise Tax Auditor, Montreal, Que.

E. G. Holtby, from Excise Tax Auditor, Calgary, Alta., to Special Excise Tax Auditor, Ottawa, Ont.

C. E. Phillipson, from Excise Tax Auditor to Special Excise Tax Auditor, Toronto, Ont.

PROMOTIONS AND TRANSFERS

Adam Ballentine, from Special Exciseman, Grade 2, Hamilton, Ont., to Inspector of Customs and Excise, Ottawa, Ont.

H. H. A. Beaulieu, from Collector of Customs and Excise, Grade 1, Rimouski, Que., to Inspector of Customs and Excise, Quebec, Que.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,357,351 40	7,039,194 59		
Less Refunds and Drawbacks	558,550 83	722,147 29		
Net	5,768,800 57	6,317,047 30	548,246 73	....
EXCISE TAXES	10,768,882 77	10,290,217 03		
Less Refunds and Drawbacks	248,011 07	178,933 31		
Net	10,520,871 70	10,111,283 72	....	409,587 98
EXCISE DUTIES	3,167,227 70	4,422,662 01		
Less Refunds and Drawbacks	28,451 99	55,447 58		
Net	3,138,775 71	4,367,214 43	1,228,438 72	....
SUNDRY COLLECTIONS	75,035 34	66,473 26		
Less Refunds and Drawbacks	Nil	3 77		
Net	75,035 34	66,469 49	....	8,565 85
Net Totals	19,503,483 32	20,862,014 94	1,776,685 45	418,153 83
Net Increase	....	....	1,358,531 62	

TOTALS FOR SEVEN MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	40,058,969 07	49,771,703 95		
Less Refunds and Drawbacks	4,019,822 76	4,655,607 38		
Net	36,039,146 31	45,116,096 57	9,076,950 26	....
EXCISE TAXES	57,007,701 89	65,160,726 39		
Less Refunds and Drawbacks	1,080,185 63	1,297,349 32		
Net	55,927,516 26	63,863,377 07	7,935,860 81	....
EXCISE DUTIES	22,067,898 01	26,907,103 80		
Less Refunds and Drawbacks	323,095 36	333,291 63		
Net	21,744,802 65	26,573,812 17	4,829,009 52	....
SUNDRY COLLECTIONS	479,004 57	418,080 41		
Less Refunds and Drawbacks	275 67	43 12		
Net	478,728 90	418,037 29	....	60,691 61
Net Totals	114,190,194 12	135,971,323 10	21,841,820 59	60,691 61
Net Increase	....	....	21,781,128 98	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF OCTOBER, 1933, AND OCTOBER, 1934.

—	October 1933	October 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,013,779 05	2,245,377 66	....	231,598 61

TOTAL FOR SEVEN MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	48,476,303 37	49,546,835 83	....	1,070,532 46

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1933 AND 1934

		October, 1933		October, 1934	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			60,488,720		67,747,809
Total Exports (Foreign Produce)			546,256		565,074
Principal Items of Exports—					
Wheat	Bush.	23,611,510	16,116,182	21,807,784	18,095,542
Wheat flour	Brls.	514,368	1,886,070	485,549	1,922,491
Fish	Cwt	354,773	2,123,546	356,569	2,335,496
Furs	$		226,855		508,036
Meats	Cwt.	75,966	1,071,528	165,248	1,699,323
Cheese	Cwt.	149,391	1,682,766	150,288	1,536,156
Planks and boards	M ft.	117,327	2,040,173	122,849	2,496,969
Wood pulp	Cwt.	1,122,475	2,214,662	1,078,984	2,260,164
Newsprint	Cwt.	3,438,939	6,285,008	4,098,083	6,958,945
Automobiles and parts	$		1,391,499		1,913,902
Copper, partially manufactured	Cwt.	283,481	2,190,153	291,954	1,987,628
Nickel, unmanufactured	$		2,435,472		2,260,320
Imports entered for consumption—Free goods			18,766,125		21,223,809
Imports entered for consumption—Dutiable goods			22,304,134		25,995,606
Total imports entered for consumption			41,070,259		47,219,415

		Seven months ended October, 1933		Seven months ended October, 1934	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			325,897,558		384,780,352
Total Exports (Foreign Produce)			3,359,568		4,203,794
Principal Items of Exports—					
Wheat	Bush.	111,228,097	76,395,222	108,102,842	87,032,151
Wheat flour	Brls.	3,383,951	12,033,134	2,938,396	10,755,115
Fish	Cwt.	1,506,564	12,133,977	1,607,752	13,470,715
Furs	$		4,735,429		5,434,254
Meats	Cwt.	588,297	6,874,451	911,511	12,538,359
Cheese	Cwt.	522,914	5,750,717	421,220	4,435,275
Planks and boards	M ft.	678,133	11,757,837	818,523	16,076,744
Wood pulp	Cwt.	7,686,153	14,441,136	7,005,964	14,704,385
Newsprint	Cwt.	22,338,895	42,064,446	27,475,046	46,942,590
Automobiles and parts	$		6,794,578		13,569,342
Copper, partially manufactured	Cwt.	1,521,431	10,728,387	1,809,664	13,553,004
Nickel, unmanufactured	$		15,908,761		17,435,661
Imports entered for consumption—Free goods			104,750,973		135,286,899
Imports entered for consumption—Dutiable goods			136,465,941		175,679,209
Total imports entered for consumption			241,216,914		310,966,108

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The National Revenue Review

A Message From The Minister

To all in the service of the Department of National Revenue I extend sincere good wishes for a happy Christmas and a prosperous New Year.

R. C. Matthews

December, 1934

Vol. VIII — No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—Gordon H. Code.

Commissioner of Customs, H. D. Scully.
Commissioner of Excise, David Sim.
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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IN THIS ISSUE

Canadian Toys for Santa Claus
Handling Avalanche of Christmas Parcels
The Story of Sales Tax
Revenue and Trade Facts
Income Tax Receipts By Districts
Letter Bag, Question Box, Editorial

The Season's Compliments

SWIFT speedy Time, feathered with flying hours, brings another Christmastide. For years past it has been the custom of the chief executives of the Department to convey by the medium of the REVIEW their friendly seasonal greetings to the staffs of the three divisions of National Revenue from coast to coast. And so Mr. Scully, Commissioner of Customs, Mr. Sim, Commissioner of Excise, Mr. Elliott, Commissioner of Income Tax and Mr. Blair, Assistant Commissioner of Customs, extend hearty good wishes to all for a happy Christmas and successful New Year. The years which pass with silent tread have brought many changes in the staffs at headquarters, and at the ports. Old familiar figures have gone, many have answered the final summons, others have retired to spend the autumn of life far from the burden and heat of the Civil Service day. Time steals on and escapes us like the swift river that glides with rapid stream. With *1934* slipping off the stage into the wings, the *Editor* extends his best wishes for the New Year, coupled with the assurance that fortunately the things of life which cause us to worry the most frequently do not happen at all.

Christmas

THE Christmas season brings a welcome, if temporary respite from the trials and tribulations of the work-a-day world. It is a season of family reunions, of happy visits to the old folks at home, and through it all runs the merry laughter of little children as they await the coming of Santa Claus. Goodwill is abroad in the land.

Take a glance at this festival which holds so high a place in the hearts of men.

The celebration of Christmas was not a part of the early Christian festivals and there was no consensus of opinion as to just when the feast of the nativity should be observed, whether on January 6, March 25 or December 25. No feast, however, is ever referred to in these earliest mentions of Christmas observances.

The first certain mention of December 25 is in the Calendar of Philocalus issued in 354. This states that in "year 1 after Christ, the Lord Jesus Christ was born on December 25, a Friday, and 15th day of the new moon." This reference, however, is not entirely accurate as December 25 of the year one was a Sunday.

In Britain December 25 was a festival long before the conversion to Christianity. Bede relates that "the ancient people of the Angli began the year on December 25, when we now celebrate the birthday of the Lord; and the very night which is now so holy to us, they called mothers' night, by reason we suspect of the ceremonies which in that night-long vigil they performed."

It is interesting to recall that the observance of Christmas was forbidden in England by act of Parliament in 1644. Charles II, however, revived the feast.

The Christmas tree, so beloved of children, seems to have had its counterpart in early pagan religions. In Egypt the palm tree put forth a new shoot each month, and at the time of the winter solstice it was the custom of the Egyptians to decorate the houses with a branch of palm bearing twelve shoots. In Rome the fir tree was regarded with veneration, and during the Saturnalian festivities the halls and houses were hung with evergreen boughs.

Among northern European tribes a great fir tree was set up in each household at Christmastide. At its base were placed representations of Adam and Eve; in the branches coiled the serpent, and on the topmast bough gleamed a candle, symbolizing that Light of the World through whom alone was victory over the serpent possible. Later in history the tree was more profusely decorated with coloured knick-knacks, all of which were at first symbolical.

Christmas is never quite complete without the holly wreath and the mistletoe. The holly or holy tree was to Christians at one time an object of veneration, the little thorny leaves and red berries representing the crown of thorns and the drops of blood. Doubtless they introduced this solemn reminder at the joyous festival in order not to forget the sacredness of the occasion in the general festivities. The mistle bush, mistletod—or mistletoe as we know it—owes its use as a festal decoration to pagan times. Among the Celtic nations the mistletoe was held to be sacred, and at the festival of the winter solstice the Prince of the Druids himself cut a bough of it. The people were assembled and then were led to the woods by the priests who drove in advance of the company two snow-white bullocks. When the oak tree was found which bore the mistletoe the plant was cut with a golden sickle, and the bullocks were sacrificed. Another Scandinavian custom was the burning of the Yule log. At their feast of Juul, during the winter solstice, the Scandinavians kindled huge bonfires in honour of the god Thor. The ancient Goths and Saxons had winter festivals which they called Jul. Christmas is still frequently referred to as Yuletide.

In feudal times in England the bringing in of the great Yule log to the wide hearth in the baronial hall was one of the most joyous ceremonies connected with the festival. The men hewed down the greatest log—or clog, as it was called—singing merry yule songs while they dressed it and dragged it to the hearth.

According to Herrich, the yule clog "was to be lighted with the brand of the last year's log, which had been carefully laid aside for the purpose, and music was to be played during the ceremony of lighting."

Perhaps we no longer light our Christmas hearths with " the brand of last year's log," and many another good old Christmas custom has dropped by the way, but others have arisen to take their place, perhaps not so rich and colourful as the old but still alive with that true spirit of fellowship—which is Christmas.

And as we watch the merry play of the children about the Christmas tree there may come drifting through the mists of the years the wistful echoes of childish laughter long since stilled and the patter of little vanished feet on the stairs.

The Toys in Santa's Pack

SANTA CLAUS is just around the corner with his sleigh and eight reindeer. Whence come these toys so dear to the hearts of children, and which fill old Santa's pack? An increasing number are marked " made in Canada," but many come from other lands, chiefly Britain, Germany, the United States and Japan. During the past fiscal year toy imports, including dolls, were valued at $1,065,342, and in the previous fiscal year at $1,208,584. Imports from Germany totalled $420,124, from the United States $299,325, from Japan $171,816, from the United Kingdom $143,918, from Czechoslovakia $17,929 and from France $5,659.

Canadian made toys and other fancy goods exported in the past fiscal year were valued at $19,486, compared with $83,768 in the previous year and $30,192 in 1931-32. Of the total exported $5,996 worth went to the United Kingdom, the bulk of the remainder going to New Zealand, British South Africa, Newfoundland and the United States.

In the bulging pack of Santa Claus this Christmas Eve for distribution to Canadian boys and girls dolls will, as in other years, be the most important single item. It has been so, it appears, all through the ages. Balls, tops, rattles and implements of many games date from remote ages and have always been popular, but the doll's place in the child affections is unrivalled. In Canada alone over two million dolls are made in a single year, the factory price of which aggregate about $312,000. In addition to the home-made product Canada imports large numbers of these toys, such imports during the past fiscal year totalling $114,568, and in the previous year $130,815. Germany is the most popular doll maker as far as Canadian children go. German dolls entering this country in 1933-34 totalled in value $74,747. Dolls from Japan were valued at $27,403; from the United States $9,912, and from the United Kingdom $1,133.

The story of dolls is both long and voluminous and touches many countries of the world. The chief sources of information as to doll history, however, are aboriginal America and Japan. Among the American Indians the wooden doll was shaped as a diety and was entrusted to the child in its religious instruction. Such dolls, covered to represent the masked dancers who personate the gods, are used to-day among Pueblo Indians. Some southern Indians use dolls formed from prayer sticks and these are employed at ceremonial offerings. The Eskimo and northern Indians make dolls for toys out of ivory, bone and mammoth teeth. These are generally dressed in fur and hide. The beaded buckskin dolls of the Plains and other Indians were inspired probably by white influence.

A very primitive type of doll sometimes found in Japan consists of a shaved willow stick with shavings and string for hair, and paper clothes. These are evidently an adaptation of the shaved willow sticks formerly set up on the banks of streams as scapegoats at the annual purification ceremony. In old Japan mothers used to have actual scapegoat dolls, the possession of which they thought warded off evil from their children. These dolls were dressed and fed and generally treated as though alive. Apart from these magical dolls little Japanese girls have their ordinary toy dolls, also a number of ceremonial dolls symbolizing the imperial court. These latter are not played with but are exhibited formally at the girls' festival on May 5. Japanese boys have similar toy images of warriors, which are displayed at their festivals on the third of March.

The dolls of China, India and Africa have played their part down through the years, not only as toys but often in religious and magical observances. As regards Christian Europe there is little direct information, although dolls are known to have existed from Roman times. These early European dolls were often made to represent the saints and were associated with the Christmas festival. A structure representing the scene of the Nativity was erected in churches and private houses, where the Christ-child was displayed in its cradle with more or less elaborately costumed figures of the Holy Family, the Magi and their retainers. These reached a point of great elaboration in the 17th and 18th centuries.

And so Santa Claus with his bulging pack is ready to make his annual invasion of Canadian homes. He is an ever-welcome visitor.

Christmas Turkeys from Canada for Britain

LARGE shipments of Canadian turkeys have been made to the British Christmas market during the past two seasons, and Canada is highly regarded as a source of supply. The Canadian turkey is regarded as one of the best imported birds in the British market and Canada is expected to provide good supplies this December. For last Christmas Canada shipped over 1,000,000 pounds of chilled turkeys and chickens to Great Britain. These shipments all went forward packed, graded and inspected according to Canadian Government standards, and were received in good condition.

The larger percentage of the turkeys supplied to the British market comes from the western provinces. The birds are killed and dressed by the producer and delivered immediately to the nearest pool depot, where they are weighed and graded according to government standard. Shipment to the Atlantic seaboard is made by rail in pre-cooled refrigerator cars, and at the seaport a quick transfer is made to pre-cooled refrigerators aboard ship. During the whole period of shipment the birds are kept in a temperature which never varies more than two degrees, and they are as fresh on arrival in Britain as when shipped from Western Canada.

A Successful Event

THE fourth annual dinner of the Walkerville Customs-Excise staff held at Windsor on December 1, was a very successful event and was honoured by the presence of Honourable R. C. Matthews, who made a much appreciated address. Mr. Scully, Commissioner of Customs, and Mr. Sim, Commissioner of Excise, were also guests of honour. An account of the proceedings, received too late for this issue, will appear in the next REVIEW.

Conscience Money

THE department is in receipt of $10 conscience money in the form of two postal notes, Nos. S15-869395/6. These postal notes were issued at the Calgary Post Office on November 7, and were received in the department without covering letter.

Changes in Customs—Excise Ports

Ridgetown, established as a Preventive Station on which goods may be manifested, under the survey of the port of Chatham, Ontario, from 1st December, 1934.

Leadville (P. O. Mansonville, R.M.D. No. 1), established as a Preventive Station under the survey of the port of Sutton, Quebec.

Lake Memphramagog (P. O. Mansonville), established as a Preventive Station under the survey of the port of Sutton, Quebec.

A Sidelight on Tourist Travel

OWING to an increase in number of Canadian cars inwards and outwards, international automobile traffic through the port of Niagara Falls in October last increased by 4,549 over October, 1933, totals for the respective months being 137,585 and 133,036. Totals for the respective periods were:—United States automobiles inwards 44,543 (49,423), outwards 42,059 (46,315); Canadian automobiles inwards 20,491 (18,909), outwards 20,492 (18,389); other vehicles inwards 4,004 (3,996), outwards 4,173 (3,986); passengers inwards 272,234 (316,597), outwards 269,444 (313,237); United States automobiles entered under 60-day touring permits 7,722 (7,629), under 24-hour permits 36,694 (42,081); Canadian cars reported outwards for touring purposes 5,679 (4,548), Traveller's vehicle permits issued in October numbered 183.

Regarding Still Picture Cameras

THE regulations pertaining to the admission of travellers' baggage, as set forth in departmental Memorandum No. 88 Revised, are amended by the addition thereto of the following regulation:

8. Still picture cameras (including a reasonable supply of positive film therefor), imported by non-residents, for use in taking pictures of Canadian industrial, commercial or other activities, may be admitted on deposit of a sum equivalent to the duty and taxes ordinarily payable thereon, subject to refund if the camera and all pictures taken thereby, positive or negative, be exported under customs supervision within thirty days from the date of importation.

Increased at All Points

BUSINESS transacted in October at the Customs express and postal branches, Toronto, increased substantially at all points compared with October last year. Totals for the respective months were: express branch, collections $233,887 ($186,497), packages received 17,238 (13,931), entries 3,631 (2,720); postal branch, collections $81,955 (65,504), packages received 30,810 (25,890), packages delivered 27,744 (23,965), entries 2,621 (2,248).

Air Travel Increased

COMPARED with October last year business transacted through the Customs Air Harbour at St. Hubert, Quebec, in October, 1934, showed substantial increases at nearly all points, as the following summary covering October, 1934, and 1933, shows:—aeroplanes inwards 64, (42), outwards 63 (39); passengers inwards 100 (52), outwards 131 (66); baggage inwards 119 pieces (70 pieces), outwards 161 pieces (88 pieces); bags of mail inwards 383, weight 6,172 pounds (381, weight 5,677 pounds), outwards 213, weight 4,109 pounds (234, weight 3,849 pounds); express inwards 319 pieces (273 pieces), outwards nil (4 pieces); touring permits issued 1 (4); flights cancelled owing to weather conditions inwards 3 (nil), outwards 4 (nil); value of aeroplane parts imported $49 ($928).

Export of Gold

THERE was another heavy export of gold bullion in October, 1934, the value being $9,511,000, of which $6,216,000 went to the United Kingdom and $3,295,000 to the United States. During the first seven months of the present fiscal year the export of gold bullion was $55,680,900 compared with $35,600,181 in the same period last year.

Departmental Rulings

NATURAL everlasting flowers, dried only, not waxed or chemically preserved, per samples. Tariff item 79b.

Electrical transcriptions, in the form of gramophone or phonograph records, for radio broadcasting or for other use. Tariff item 597a.

Steels for sharpening butcher knives or other knives. According to material and finish—usually under tariff item 446a.

"Acme" Tire Pressure Gauge, pencil type, per sample, made of brass and electro-plated with chromium. Tariff item 362.

Klemm "Cheat-proof" Governors, per illustration, an automobile or truck accessory designed to be attached immediately adjacent to the carburetor of the engine so that the maximum speed of the automobile or motor truck may be controlled and limited to the speed at which the Governor is set. According to material and finish—usually of aluminium, not plated, and dutiable under tariff item 354.

Export Clearances of Wheat

EXPORT clearances of wheat during the week ending November 16, 1934, amounted to 2,046,000 bushels compared with 3,001,000 the week before. Clearances for the week were as follows, with the figures for the corresponding week last year in brackets: Montreal 826,000 (1,540,000); Vancouver-New Westminster 793,000 (862,000); United States ports 427,000 (126,000); Sorel nil (581,000); Quebec nil (565,000); Total 2,046,000 (3,674,000). For the sixteen weeks: Montreal 14,518,000 (26,826,000); Vancouver-New Westminster 14,453,000 (11,829,000); United States ports 10,098,000 (6,085,000); Quebec 1,346,000 (6,513,000); Halifax nil (19,000); Churchhill 4,050,000 (2,708,000); Sorel 2,807,000 (4,695,000); Total 47,252,000 (58,675,000).

Canadian wheat in store on November 16 amounted to 256,184,000 bushels compared with 255,503,000 on November 9 and 247,657,000 a year ago. Canadian wheat in the United States was 19,633,000 bushels compared with 10,970,000 last year. In transit wheat on the lakes amounted to 2,432,000 compared with 3,770,000, and United States wheat in Canada 1,049,000 compared with 2,822,000.

Gain in Exports to Empire Countries

CANADIAN domestic exports to British Empire countries in October, 1934, amounted in value to $38,576,000, as compared with $29,604,000, an increase of $8,972,000 or 33 per cent. Exports to the United Kingdom were $32,575,000 as against $24,521,000, an increase of $8,054,000 or 32¾ per cent.

Exports to foreign countries aggregated $29,172,000 compared with $30,885,000 a year ago, a decline of $1,713,000. Exports to the United States amounted to $19,169,000 compared with $18,241,000, an increase of $928,000 or five per cent.

Exports to the United Kingdom were greater than to the United States by $13,406,000 or almost 70 per cent. The increase to the United Kingdom of $8,054,000 more than accounted for the general October increase of $7,259,000.

Other outstanding features of the exports to Empire countries were the increase to British South Africa from $786,000 to $1,289,000, a gain of 64 per cent and to Australia from $1,303,000 to $1,325,000, a gain of $22,000. Thus there were three Empire countries to which exports went over the million dollar mark.

Newsprint to China

DURING the first half of 1933 Canada supplied North China with only approximately one per cent of its newsprint requirements but during the first half of 1934 the Dominion increased her percentage of this market to 30 per cent.

Canada's Trade Balance in October

CANADA'S trade balance in October, 1934, was favourable to the extent of $21,084,000. During the first ten months of 1934 the favourable balance was $108,352,000 compared with $103,100,000 in 1933 and $26,225,000 in 1932.

Heavy Imports of Raw Sugar

IMPORTS of raw sugar in October, 1934, were high, amounting to 86,245,000 pounds compared with 40,029,100 a year ago. It came mainly from British countries as follows: British West Indies 39,963,900, including 17,418,200 from Barbados, 13,042,100 from Jamaica and 4,929,700 from Trinidad; Fiji Islands 17,435,900; Australia 11,741,500; British Guiana 10,343,200; British South Africa 4,480,100; San Domingo 1,618,600; Cuba 399,000; British East Africa 263,600.

Reports Inwards of Vessels

THE attention of Collectors is directed to Circular No. 632-C, dated 4th January, 1928, and particularly to the last paragraph thereof relating to the special affidavit required where necessary to account for cargo shown on the foreign clearance but not on the vessel when reporting inwards.

This instruction must be carefully observed.

Where any such vessel is suspected of liquor smuggling either into Canada or the United States, Collectors are authorized to furnish copies of any such affidavits to the United States Consul within whose jurisdiction this port is situated, the furnishing of such information being within the spirit of the Canadian-United States Treaty for Suppression of Smuggling dated 6th June, 1924.

Unset Diamonds from the United Kingdom

IT has been brought to the Department's attention that importations of unset diamonds from the United Kingdom which are not cut or polished in that country are being entered under the British Preferential Tariff, special excise tax being paid at the rate of 1½ per cent.

The Department is informed that, while some diamonds are cut and polished in the United Kingdom, in most cases this operation is performed in Belgium and Holland, and diamonds cut in these latter countries would not be entitled to entry under the British Preferential Tariff irrespective of their origin.

Effective on and after November 10, 1934, all importations of unset diamonds are to be entered under the General Tariff unless the invoice bears a certificate signed by the exporter to the effect that the diamonds have been cut and polished in a British country.

Re Importations of Sheet Music

REPRESENTATIONS have been submitted to the department with regard to the importation of sheet music (being merchandise for sale) in single copies or very small lots valued at less than $5, in respect of which properly certified invoices are not available when the package is received.

In order to permit immediate entry, Collectors of Customs and Excise are instructed that imported sheet music valued at less than $5 may be entered for duty on pro forma invoice Form E. 46, without requiring sight entry, the appraisal to be on the basis of the publisher's price when such in indicated thereon.

Importers taking advantage of this concession must be given to understand distinctly that claims for refund in respect of sheet music allowed entry under this regulation will not be entertained by the department.

The references to the requirement of certified invoices for all goods being merchandise for sale in Memoranda 1007-B, 1308-B, 1457-B, 1565-B and Circular 162-C are hereby amended.

Canadian Fruits Go Abroad

CANADA'S export trade in fresh fruits is showing marked improvement this year. The value of fresh fruit exported in the first half of the current fiscal year amounted to $916,060, an increase of $171,309 over the corresponding period of last year.

Canada exported fresh apples to seventeen different countries of the world. The quantity shipped from April 1 to the end of September totalled 163,437 barrels, valued at $595,259, as compared with 141,434 barrels valued at $487,960 last year. The United Kingdom took the bulk of Canada's apple shipments, with the British West Indies as a group coming in second place. The market for Canadian apples in Egypt was developed only last year when 252 barrels were imported in the first six months. This year 1,996 barrels have already been shipped to that country.

Where Excise Collections Increased

EXCISE statistics for October last showed increased collections over October, 1933, on potable and non potable spirits, malt, cigarettes, manufactured tobacco and beer. The comparative statements are:—

Comparative statement of Excise duty collections during the months of October, 1933, and October, 1934:—

October, 1934, spirits potable, $863,642; October, 1933, $572,669. October, 1934, spirits, non potable, $89,156; October, 1933, $77,579. October, 1934, malt, $530,905; October, 1933, $203,938. October, 1934, cigars, $43,081; October, 1933, $43,136. October, 1934, cigarettes, $1,795,686; October, 1933, $1,516,955. October, 1934, manufactured tobacco, $428,743; October, 1933, $378,054. October, 1934, foreign raw leaf tobacco, $318,913; October, 1933, $340,195. October, 1934, beer, $132,382; October, 1933, $16,365. October, 1934, licences, $171; October, 1933, $389. October, 1934, validation fee, $52,253. October, 1934, malt syrup, $10,469. October, 1934, total, $4,265,407; October, 1933, $3,149,282.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1933, and October, 1934:—

October, 1934, tobacco, cut, 1,702,791 pounds; October, 1933, 1,473,910 pounds. October, 1934, tobacco, plug, 370,555 pounds; October, 1933, 350,617 pounds. October, 1934, cigarettes, number 448,818,130; October, 1933, 379,656,475. October, 1934, cigars, number 14,358,520; October, 1933, 14.202.255. October, 1934, snuff, 71,610 pounds; October, 1933, 67,643 pounds. October, 1934, foreign raw leaf tobacco, 783,839 pounds; October, 1933, 838,879 pounds.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Eight Months of the Fiscal Year November 1933 and November 1934. (Decrease marked *)

Districts	1933-34	1934-35	Increase or Decrease	Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	115,134 16	257,596 41	142,462 25	Ft. William....	151,408 47	123,815 69	* 27,592 78
Halifax........	804,946 44	845,539 73	40,593 29	Winnipeg......	1,508,742 34	1,471,008 51	* 37,733 83
St. John.......	546,937 86	520,016 83	* 26,921 03	Regina.........	188,072 63	174,943 20	* 13,129 43
Quebec........	981,077 46	819,499 30	* 161,578 16	Saskatoon.....	117,915 11	80,641 36	* 37,273 75
Montreal......	16,322,619 16	15,842,536 50	* 480,082 66	Calgary........	763,121 11	700,495 26	* 62,625 85
Ottawa........	4,110,652 15	3,635,523 10	* 475,129 05	Edmonton.....	323,857 35	330,159 55	6,302 20
Kingston......	139,816 06	134,959 69	* 4,856 37	Vancouver.....	3,350,567 26	3,661,794 10	311,226 84
Belleville......	378,036 69	366,032 90	* 12,003 79	Yukon.........	24,532 12	15,921 41	* 8,610 71
Toronto.......	14,387,708 62	15,863,796 75	1,476,088 13				
Hamilton......	3,238,787 41	3,204,915 00	* 33,872 41	Total......	51,786,345 23	52,233,245 68	446,900 45
London........	4,332,412 83	4,184,050 39	* 148,362 44				

* * HERE AND THERE * *

To S. Carberry, Superintendent of the Customs Express branch, Winnipeg, the *Editor* is indebted for these unusual items.

Recently the Express branch received an "Air" shipment which arrived under its own power. A full grown partridge flew through an open window, roosted for a few minutes, then decided against remaining "in bond" and flew through a closed window, smashing the glass and falling dead on the pavement. It was picked up by a Customs broker who returned it to "the custody of the Crown." No Customs entry being necessary, the partridge was returned to the broker.

Another peculiar shipment consisted of ten snakes, mostly rattlers. When they arrived the consignee was out of the city, and, though his representative cleared them from Customs, he declined to take delivery from the Express agency. In the course of time it became increasingly evident that at least some of the snakes had died, but until the importer returned after seven weeks, no one could be found who would take the chance of examining them in detail.

Things stranger than fiction are sometimes enclosed between the covers of a book entered through Customs. A case in point occurred recently at a British Columbia outport. A volume bearing a religious title was received by mail. On examining the parcel the Customs officer found the centre portion of the book had been cut away and the space filled with cigarettes.

Here is a little story full of Christmas spirit. The curtain which hides the mysteries of "home brew" was lifted slightly in a letter received by the Excise division asking for a permit. A portion of it reads:—

> I dont understand all the meaning of the words in your letter, you see I am not very well educated, but if its how we make the beer you want to know I will tell you all. I'd like to have permission to make it because my husband is not a drunkard but he would like me to make him a bach of beer for Xmas as he is not a man to run around no where or no place, he never go out. He is one of them quite nature man so I'd like him to enjoy his few days he be home at Xmas. It not to sell, or for any but our own use, after Xmas he will go back to the camp and I wont make no more only next summer I guess when he is home again. Well the way I know how to make it is to take one package of hops, 2 lbs. baker molth, 2 lbs. sugar, boil all that in a small potato pot for three quarters of an hour and put it in a four gallon crock with one yeast cake, let it stand for a day and then strain and bottle it. Its really nothing to get drunk on because there no strength in it at all only it makes a good drink for the one that likes it, so please be kind enough as to grant me to have a permit.

In the "Thirty Years Ago" column of the Belleville *Intelligencer* (formerly owned by the late Sir Mackenzie Bowell, at one time Minister of Customs) the following item appeared recently:—

> A big red automobile is said to have scorched along Bridge Street at the rate of twelve miles an hour this morning. The authorities should take steps to stop this before serious consequences ensue.

The *Editor's* latest acquisition to his collection of old-time Customs books and pamphlets is a few fragments of a newspaper found between the clapboards and rough sheathing of a building at Leadville, Quebec, which was reconditioned last summer to serve as the new Customs House. The newspapers had been used as packing in the place of building paper. The badly stained fragments sent the *Editor* were from the *Berks and Schuylkill Journal,* of Pennsylvania, dated August 25, 1888. The tariff was apparently a big issue, and several items are devoted to it. A speech by the future United States President, Hon. William McKinley, who is referred to as "the able, eloquent and popular Congressman from Ohio," on the best way to raise revenue, is quoted. General Harrison, the Republican presidential nominee, had just addressed a gathering of 10,000 people on the advantages of protective tariffs. Another news column dealt with a speech on

"Free Trade versus Protection," by Mr. Blaine at Bangor, Maine. Few items aside from politics and tariffs appear in the tattered sheets. One written in the flowery journalistic style of the day headed "Reading Household Market," reads:—

> And before the break of day, ere Phoebus' chariot had begun its daily race across the heavens, the people of the country roundabout left their comfortable beds and forthwith gathered together the produce of their farms and gardens, unloosed the high-bred trotter from his stall, and the farmer himself, with his thrifty better half and gentle daughter, hastened to the capital of Berks to dispense to the hungry populace the wherewithal of life. No need to cry "nothing to eat," for everywhere is plenty. The butchers, fresh from the slaughter of the innocents, offered for sale his tempting lamb at 20 cents a pound, while beef steak sold at 14 to 16 cents a pound. The baker with his pies and cakes, those implements of love and war, keep up to the standard prices.
>
> The market was overstocked with vegetables, and competition brought down the prices. The last peas of the season sold at 10 cents a half peck. Peppers brought 12 cents per dozen, endive 2 cents a stalk, onions 15 to 20 cents a half peck, squash from 1 to 5 cents, water-cress 8 cents a half peck, tomatoes 50 to 60 cents a bushel, corn 8 to 10 cents a dozen.

One wonders what the modern City Editor would say to a reporter who cluttered up his market story with references to the chariot of Phoebus?

THE FLOWING TIDE OF CHRISTMAS PARCELS

Arrangements Made for Prompt and Efficient Service

DURING the Christmas and New Year season an avalanche of wrapped tokens of good will descends upon the Customs Postal branches throughout the land. The Customs-Excise staffs, as in past years, will this year work hard and long in order that the public may be efficiently and promptly served. The *Editor* has received the following details of arrangements made by Collectors at certain of the larger ports.

ALL READY AT MONTREAL

The steady increase of business handled at the Customs postal branch Montreal since the beginning of the fiscal year would indicate that the coming Christmas and New Year season will be particularly busy, Arthur Laing, Collector, informs the REVIEW. Preparations to handle the thousands of parcels from all parts of the world and of every description have been completed. As in former years officers drawn from other branches of the port will be added to the regular staff of forty men. The number of men at the wickets will be doubled and will devote all their time to the examination of goods and the preparation of entries. Several clerks will be employed in carrying parcels from the racks to the counters.

For the convenience of the public this branch will be open from 9 a.m. to 6 p.m. every business day from December 15 to 31. Also an officer will be stationed in the main corridor to direct the public to the wickets. This plan, which has been in operation for several years, has proved helpful to the public and the staff.

Officers of the Express branch have prepared for a big Christmas and New Year's rush this season. Business already transacted since April 1 has shown substantial increases compared with last year. Collections taken in the ten months period, April 1 to October 31, amounted to $1,055,065 as against $877,920 in the same period of 1933, an increase of $177,145. Packages delivered in the respective periods totalled 68,277 and 55,380, an increase of 12,897; entries 12,638 and 11,452, increase 1,186. The Express branch staff of 30 officers expect to handle the seasonal rush of business without extra help. Both branches have been assured of co-operation on the part of the management and staff of the various Express companies.

ARRANGEMENTS AT TORONTO

The Customs Postal branch at Toronto is a hive of activity at the Christmas season. During December fifteen to twenty thousand bags of parcels are handled, entailing considerable work for the staff engaged in sorting, computing, and delivery.

The regular staff of the Customs Postal branch is augmented by the addition of as many officers as can be spared from the express and freight sections. Arrangements have also been made, as usual, to keep this branch open from 9 a.m. until 6 p.m. from 15th of December to 31st of December. The necessary arrangements have also been made for passenger and freight elevator service for the same hours, so that the business of this branch can be handled as expeditiously and efficiently as possible.

S. G. Taylor, Superintendent of the Customs Postal branch, has arranged for a number of the clerks to report for duty one hour ahead of the regular time for opening in order to have all packages arriving through the night sorted and in the bunks before 9 a.m. so that when the branch opens to the public there will be no delay in getting out the packages, examining, computing duty, and delivering.

The Customs express branch by co-operating with the express companies are able to handle the Christmas rush expeditiously each year. When parcels arrive the express company advises the consignee each morning via advice notes through the mail, also wherever possible the consignees are notified by telephone. Officials of the express branch endeavour to give the public prompt and efficient service so that all Christmas parcels whether merchandise for sale, or Christmas gifts, are delivered without delay.

Christmas and New Year's business is always particularly heavy at the Customs Postal and Express branches, Toronto. This photograph shows the Dominion Public building in which the Customs offices are situated.

Preparations at Winnipeg

Careful preparations have been made at the Customs-Excise port of Winnipeg to expedite the handling of Christmas parcels during the holiday season. The Customs postal branch will remain open until 6 p.m. from December 15, 1934, to January 3, 1935, inclusive, to give the public opportunity to obtain their Christmas and New Year's mail. Officers of the branch will be on hand at Postal Station "A," Canadian Pacific Railway, on arrival of British and foreign Christmas mails, to sort and release duty free parcels consigned to points in the four western provinces. Dutiable packages will be forwarded to their respective ports for the collection of revenue. Walter Jordan, Superintendent, states that his branch is preparing to handle a heavier volume of business this season than they handled last.

The Customs House at Winnipeg.

No material change in the past methods of handling mail shipments during the Chrismas rush will be made this season at the express branch, S. Carberry, Superintendent, informs the Review. The Express agents will co-operate by using the telephone to notify consignees of the arrival of their shipments, in addition to the usual written notice, and by adding extra delivery trucks when necessary. These arrangements have, in the past, proved satisfactory in the handling of all Christmas and New Year's business.

THE STORY OF SALES TAX

(*Editor's Note.*—Mr. V. C. Nauman, Controller of Excise Taxes, recently addressed the members of the International Accountants and Executives Corporation of Canada at Toronto, on the subject of Sales Tax. The address covered in a comprehensive way the history of the general sales tax, going back to the Roman Empire and ancient Egypt. It also included a survey of taxes in other countries in modern times, this portion being prepared from material and facts supplied by Mr. T. M. Gordon, M.A. Believing that Mr. Nauman's address will interest readers of the Review, the *Editor* reproduces here some of the principal observations on the sales tax system in Canada.)

Sales tax was introduced in Canada in 1920 and the initial resolution provided for the payment of 1 per cent on the sales of manufacturers, wholesalers and jobbers. It was noticed at once that if a single rate remained in force, a manufacturer could sell his goods to a retailer and only pay 1 per cent tax, whereas, if he sold them to a wholesaler and the latter sold to the same retailer, there were two taxes paid and this form of taxation would eliminate the wholesaler to a considerable extent.

The schedules were then arranged so that if the manufacturer sold direct to the retailer, he would pay double the rate that he would pay if he sold to a wholesaler and the latter would pay half of the rate on his sale. This system has been referred to as being as near to a turnover tax as has yet been tried in Canada. It was claimed that this tax pyramided, and examples were used to illustrate that the tax applied several times to a commodity, for example, on the sale of leather by a tanner to a shoe manufacturer; on the sale of the shoes by the shoe manufacturer to the wholesaler and again on the sale by the latter to the retailer. This method of taxation was replaced on January 1st, 1924, by a tax of single incidence, that is, it applied once only, and that on the sale by the final manufacturer. This tax has been continued ever since.

System of Licensing

By a system of licensing, manufacturers are permitted to purchase their raw materials which are for incorporation into their finished taxable products free of tax and, until a year or so ago, they were also entitled to purchase their consumable materials free. The line of demarkation is sometimes very narrow as between articles that are consumed in the process of manufacture and those which are incorporated in the finished goods. In some cases it is difficult to say whether or not incorporation occurs, as perhaps, due to some chemical action or reaction, or to certain catalytic action which may occur, the form of the basic material is so changed as to be unidentifiable.

One of the difficulties experienced at Ottawa in connection with the tax, is retroactive assessments; that firms who are required to account for sales tax will take a chance on a particular sale not being taxable; that is, instead of writing to the Department and obtaining correct information as to the application of the tax to a particular sale, they will consider that it is not taxable, or call up a competitor or some person else whom they think is in a position to supply them with the desired information.

It is perhaps human nature to underpay one's taxes rather than overpay them, but it is frequently costly to do so because, not only do Auditors of the Department find the underpayments but the interest penalty of 8 per cent per annum is applied as well.

Many Rulings

There is maintained in the Department a correspondence section which has ruled on about every angle of the scales or excise taxes which could arise, and the facilities of that section are available in supplying information, as the necessity may arise. This is more satisfactory both from the taxpayer's and from the Department's standpoint, as it leads to a more harmonious working of the whole sales tax structure.

Careful Check Necessary

Another point is the necessity for carefully checking sales tax returns. This applies to accountants in the taxpayers' offices, as well as to the auditors who are checking the returns. Much of the difficulty experienced some years ago on this point has disappeared through accountants and auditors becoming more familiar with the application of the tax and its method of calculation. When tax rates are mounting, it is natural for taxpayers to seek means by which they can lighten the burden, and one of the methods most frequently met with in the past, and to some extent now, is where an inter-related, affiliated or subsidiary company is set up, either doing the manufacturing or the selling of the company, in other words, the activities formerly carried on by one company are carried on by two, and the one sells or transfers its goods to the other, paying the sales tax on the prices arranged between them. The Department has always held that this was merely "two pockets of one pair of pants" and that the transactions between companies arranged in this way would not be considered bona fide sales, unless the transfers were made at the prices at which either of them sold the goods in the regular and ordinary course of their business to independent purchasers. There have been a number of test actions on this point.

It will be seen readily that the Department could not do otherwise as, if it accepted for tax purposes any value which the manufacturer might choose to place upon his goods, merely because he has set up another company within his own organization to which to sell the goods, it would provide a convenient and very easy way of considerably underpaying his tax, to the detriment of his competitors and to the general disorganization of the market.

The tax is named "Consumption or Sales Tax" in that manufacturers who produce goods for their own use are required to account for the tax on these goods on the basis of the fair market value, in the same manner as if they had purchased the goods in the open market. The reason for this is, of course, obvious, in that it equalizes the tax on the various goods. Were it not for this, the manufacturer who made his own materials, for example, printed matter, castings, tools, dies, etc., in his own plant, would have an advantage apart altogether from his saving in costs, over his competitor.

The tax has applied at varying rates since 1924 and is now 6 per cent, though this does not necessarily mean that 6 per cent is paid on the sale of goods by every manufacturer. Possibly the rate more nearly approaches 5 per cent than 6 per cent because of the manufacturers being permitted to account for sales tax on the wholesale prices of their products.

Some Exemptions

Generally speaking, the implements of production in the primary industries of agriculture, lumbering and fishing are exempt from the tax. Until recently, this extended also to most mining as well.

The natural products of the farm, forest, fisheries and mines are exempt from the tax.

Briefly, the yield from sales tax at its various rates and in the two forms in which it is applied, has been as follows:—

1920-21, $38,126,063; 1921-22, $61,518,751; 1922-23, $91,262,254; 1923-24, $100,990,076; 1924-25, $66,707,369; 1925-26, $74,025,093; 1926-27, $82,305,670; 1927-28, $72,100,224; 1928-29, $63,646,671; 1929-30, $44,858,701; 1930-31, $20,783,944; 1931-32, $42,392,610; 1932-33, $57,977,571; 1933-34, $63,000,000; 1934-35 (to Aug. 31), $28,000,000 (approx.).

Economists are, of course, always interested in the cost of collection of a tax in relation to its yield. In sales tax, this cannot be definitely determined, as the collection is made by Collectors of Customs and Excise in most ports with no additional cost, and, in the larger ports, with small additional staffs. There is a staff of about 100 auditors throughout Canada and a staff of about 80 people at Ottawa; of this latter staff, a large percentage is stenographic.

The Department, in its decisions, endeavours to be fair. There is no reason to be otherwise; it expects the taxpayer to pay what the law requires, but nothing more. When Parliament passes taxing Acts which it directs the Department of National Revenue to administer, it says, in effect: "Here is a tax—you are required to collect it." It is the duty, then, of the Department to see that the taxes imposed by Parliament are paid by those to whom they apply, that they are paid promptly, and that they are administered fairly.

The Sales Tax has its shortcomings and its virtues, but—

"Whoever hopes a faultless tax to see,
Hopes what n'er was, nor is, nor e'er shall be."

LARGER EXPORTS TO BRITAIN

October Figures Showed Marked Increase in Domestic Products

THE increase of seven and a quarter million dollars in the export of Canadian domestic products in October, 1934, was accounted for by an increase to the United Kingdom, the export to Great Britain rising from $24,521,000 a year ago to $32,575,000. In almost every important branch of Canadian enterprise the exports to the United Kingdom showed advances, the notable exceptions being butter, cheese and cattle. No butter was sent to Great Britain, cheese fell from $1,660,000 to $1,496,000 and cattle from $380,000 to $317,000.

Alcoholic beverages to the United States increased from $9 to $1,625,000, which more than accounted for the general increase of $928,000 in the October exports to that country. Wheat, mainly durum, to the United States rose from $73 to $786,000, a remarkable export when it is remembered that the duty against Canadian wheat is 42 cents per bushel. The barley export to the United States was $906,000 as against nil a year ago.

There was a sharp increase in the export of wheat to the United Kingdom, from $10,552,000 to $14,770,000 and of barley from $48,000 to $365,000. Rubber rose from $252,000 to $298,000, fish from $449,000 to $640,000, furs from $141,000 to $384,000.

The increase in meats to Great Britain from $971,000 to $1,612,000 was notable, as well as planks and boards export from $919,000 to $1,462,000. Even more noteworthy was the increase in automobiles to Great Britain from $147,000 to $972,000. The total export of automobiles was $1,532,000, a gain of $366,000, so that Great Britain more than accounted for the increase. Machinery sold to the United Kingdom rose from $94,000 to $208,000. There was a heavy gain in copper from $936,000 to $1,315,000, lead from $240,000 to $293,000 and nickel from $527,000 to $864,000. Nickel to the United States dropped from $1,076,000 to $853,000. Electric energy to the United States declined from $290,000 to $267,000.

SAINT JOHN'S BUSY SEASON

Much activity during past six months

THE port of Saint John is now connected directly with Colombo, Calcutta and Singapore via the Suez Canal by a monthly steamship service. Cargoes of tea and other East Indian commodities are now brought to Saint John, and the McLeod Wharf berth has been dredged sufficiently to accommodate these steamers.

The passenger service between Saint John and Boston for the first six months of this fiscal year exceeded that of last year. The number of passengers and automobiles this year compared with the same period last year was as follows:—

Passengers inwards, 1934, 10,607; 1933, 10,000. Passengers outwards, 1934, 10,576; 1933, 9,886. Automobiles inwards, 1934, 390; 1933, 379. Automobiles outwards, 1934, 393; 1933, 375.

The movement of foreign steamships, inwards and outwards, with their cargoes, was also greater for this year's period than for the same time last year, as the following figures show:—

Foreign inwards, 1934, 287; 1933, 231. Foreign outwards, 1934, 445; 1933, 418. Tonnage cargo inwards, 1934, 256,836; 1933, 224,035. Tonnage cargo outwards, 1934, 269,773; 1933, 212,275. Number of export entries, 1934, 10,581; 1933, 5,700.

The prospects for a busy winter at this port during the winter season are bright.

HALIFAX PROSPECTS BRIGHT

Winter shipping season opened last month

PROSPECTS are bright for a winter of great activity at the port of Halifax which, it is believed, will equal if not better the records made last season. The winter port season was in full operation by the latter part of November.

Fifty-five calls will be made at the port by steamers of the Canadian Pacific fleet. The Cunard White Star Line announce forty-two passenger steamer sailings. To this number must be added approximately thirty freighters, which will ply between Halifax and Great Britain. Red Star Line will maintain a fortnightly service between Halifax, the United Kingdom and the Continent.

Movement of apples will provide one of the chief factors of freight traffic through the port. Heavy consignments have gone forward in the past few weeks. Present indications are that cargo tonnage will increase when the winter season gets under way.

Vessels to and from the Far East, Great Britain, the Antipodes, the United States, the Continent and the South will find their way into Halifax harbour in increased numbers as the season progresses.

To the end of September there was handled approximately as much cargo over the Halifax Harbour Commission piers as was handled the whole of last year which established an all-time high. The increase in cargo tonnage has been of a general nature, no one commodity standing out particularly in this respect. With the opening of the winter port season for 1934-35 new Pier "B" will be in operation. This pier gives accommodation for four more ocean going vessels.

From January 1 to September 30 of this year the total number of vessels arriving and departing at the port of Halifax is reported at 3,854 compared with 4,178 for the same period of 1933. Total cargo tonnage handled inward and outward amounted to 1,554,749 as compared with 1,190,162 tons for the first nine months of 1933.

MORE CATTLE EXPORTED

Exports of live cattle from Canada to the British Isles in 1934 up to October 25 totalled 44,138, compared with 43,792 in the corresponding period of 1933.

EXPORT OF EGGS

The export of eggs in September, 1934, amounted to 57,504 dozen, going mainly to Great Britain and Bermuda. During the past twelve months the export was 1,945,616 dozen compared with 473,405 in the previous twelve months.

NEWS AND COMMENT

Toronto: The Executive of the Toronto Branch, Dominion Customs and Excise Officers' Association, held its first luncheon recently, to which they invited the chief officers of the port. E. Perry, of the Sales Tax branch and local president, presided. A. C. Savage, national president of the association, informed the meeting that in his opinion, the objects of the association could be outlined as of a threefold purpose:—

Loyalty to the department and efficiency in the public service; maintenance and improvement of the present salary schedules and classification; friendship in the service.

J. H. Bertram, Collector, emphasized the value of such gatherings and suggested it should become a regular monthly event.

George Dunbar, Chief of the Excise branch, stated that the benefit of such an association had proven itself, and complimented its officers in making this opportunity for port chiefs to get together.

The following officers were present:—

Port officers: J. H. Bertram, Collector; C. E. Leach, Surveyor; W. F. Guthrie, chief clerk; G. E. Dunbar, chief excise clerk; T. G. Relyea, W. Robinson, A. Green, S. P. Seed, divisional appraisers; W. S. Drinkwater, outside appraiser; E. J. A. Johnston, head clerk (sales tax); M. W. Chivrell, chief of landing waiters; T. G. Tate, accountant; G. E. M. Hunter, inspector; P. J. Barnett, chief clerk, express division; C. Fraser, head record clerk; W. Finucan, head manifest clerk; Mr. McDonald, department of health; H. E. Harper, chief locker.

Executive association officers: A. C. Savage, national president; E. Perry, president; A. Briggs, past president; H. Thorpe, secretary; J. H. Winfield, treasurer; L. Lloyd, 1st vice-president; Alex. Flett, 2nd vice-president; J. F. Halloran, J. Ford, J. J. Mcnamara, E. Prior, W. T. House, H. A. Abbott, R. H. McCoomb, W. Hart, members of executive.

Montreal: Both the Customs express and the Customs postal branches, Montreal, report substantially increased business transacted in October last compared with October, 1933. At the express branch collections for the respective months amounted to $166,528 as against $138,450, showing an increase of $28,078; packages delivered totalled 11,011 compared with 8,613, increase 2,398; entries 2,126 compared with 1,680, increase 446. At the Customs postal branch collections amounted to $85,348 compared with $74,207, increase $11,141. Additional figures covering business in October at the postal branch were: parcels received 25,936, parcels cleared 25,385, parcels undelivered 551, entries passed 2,110.

Niagara Falls: Revenue collected at the port of Niagara Falls in October last amounted to $275,228, compared with $209,403 collected in October, 1933, an increase of $65,825. These collections have not been exceeded at this port since October, 1929.

Winnipeg: A comparative statement of business transacted at the Customs postal and express branches, Winnipeg, during the seven months periods, April 1 to October 31, 1934 and 1933, shows substantial gains. Collections received at the postal branch totalled $78,212 as compared with $69,735, in the respective periods, an increase of $8,477. Parcels numbered 63,448 and 62,075, an increase of 1,373. Duty collected at the express branch amounted to $135,498 as against $122,060, increase $13,438. Packages totalled 30,553 compared with 33,302, a decrease of 2,749; entries numbered 3,812 compared with 3,397, an increase of 415.

Ottawa: The revenue collected at the port of Ottawa during the six months of the fiscal year totalled $1,848,037, an increase of $93,965 over the amount collected during the similar period of 1933-34. Import duty collected was $462,126, an increase of $24,299 over last year; Excise taxes $1,061,989, an increase of $426; Excise duty $189,833, increase $66,124; sales tax on imports $58,999, increase $6,009; special Excise tax on imports $69,825, decrease $1,824. There was also a reduction in sundry collections this year, from $6,334 to $5,264.

The total revenue increase in September over the same month last year was $34,679.

London, Ont.: The Customs-Excise port of London has shown an increase in business and collections for each of the first six months of the present fiscal year. In the Customs division the figures are (1934) $624,223, (1933) $469,090, an increase of $155,132. In the Excise division collection of Excise Tax were (1934) $768,935, (1933) $712,789, increase $56,145. Excise duties showed the largest increase of $210,340, the figures being (1934) $344,273, (1933) $133,933. These figures give a total increase for the first six months of $421,619.

All other branches of the port show substantial increases over the same period of last year, over 1,300 more manifests have been received, and the postal and express branches are both ahead in collections and in the number of parcels received.

UNMANUFACTURED TOBACCO STOCKS

Stocks of unmanufactured tobacco on hand in Canada on September 30 of this year amounted to 77,268,933 pounds compared with 82,246,006 pounds on June 30. Bright flue-cured tobacco was reported as 21,233,813 pounds compared with 19.521,503; barley 5.702.939 compared with 6,242,063; dark, air-cured and fire-cured 792,926 compared with 917,471; cigar leaf 1,171,739 compared with 1.279,783; large pipe varieties 821,223 compared with 980.003; small or aromatic pipe varieties 126,702 compared with 141,258.

Stocks held in Ontario totalled 34,107,138 pounds compared with 37.246,962 on June 30; Quebec 42.917,020 compared with 44,755,905; other provinces 244,775 compared with 244,139.

Of the total amount held, imported bright flue-cured tobacco amounted to 12,051,462 pounds; barley, 142,918; dark, air-cured and fire cured 428,976; cigar leaf 1,308,834 and other types of leaf 543,116.

WHEATFLOUR TO UNITED KINGDOM

The export of wheatflour to the United Kingdom in September, 1934, was 166,782 barrels of the value of $634,031 compared with 262,188 barrels at $997,533 last year.

TRAFFIC THROUGH CANALS

Freight using the St. Lawrence canals in October, 1934, was lighter than in October, 1933, by 4,571 tons, decreasing from 1,040,854 to 1,036,283 tons. The large decreases were: wheat 75,586 tons, pulpwood 24,173, paper 7,983, oats 6,806, and anthracite coal 5,700. Barley was heavier than in 1933 by 24,581 tons, rye by 37,742, bituminous coal by 28,093 and petroleum and other oils by 11,049. For the season up to the end of October 5,737,802 tons of freight used the canals, as against 6,170,762 in 1933.

Total freight using the Welland Ship canal during October, 1934, amounted to 1,330,721 tons as against 1,352,644 last year. Wheat was lighter by 198,244 tons, or 6,608,133 bushels, corn by 38,198 tons and oats by 17,534. Rye increased by 37,267 tons, all of it being up-bound, cement, brick and lime increased by 16,323, iron and steel by 21,818, gasoline by 32,460, pulpwood by 17,727 and bituminous coal by 99,889. Total traffic from the opening of navigation on April 17 to October 31 amounted to 7,885,651 tons, as against 7,993,679 in 1933.

Light shipments of wheat and iron ore were the chief factors in reducing the tonnage using the canals at Sault Ste. Marie, Canadian and United States locks, from 7,154,293 tons in October, 1933, to 5,005,676 in October, 1934. Wheat decreased from 28,910,342 bushels to 22,169,093 and iron ore from 4,782,866 tons to 2,688,254. Bituminous coal shipments increased from 888,651 tons to 1,157,853, anthracite coal decreased from 56,664 tons to 7,654.

EXPORT OF NEWSPRINT

The export of newsprint paper was high in October, 1934, amounting to $6,959,000 as against $6,285,000 last year. The chief countries of destination were: United States $5,727,000, Argentina $306,000, United Kingdom $217,000, Japan $198,000, Australia $187,000, China $78,000, Brazil $41,000, Chile $39,000, New Zealand $36,000, British South Africa $28,000, Peru $20,000.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) Memo. No. 774, *re* donations of clothing from abroad calls for a certificate from the principal of the school where a student is stationed, and to whom a gift of clothing or books is being sent. Before an entry is made for such gifts, the donor must obtain the necessary certificate from the school or college attended by the student, otherwise such gifts would have to be held at Customs. At Christmas and at Easter many such gifts are sent to students, and these gifts generally arrive just before these holidays. What would be the procedure in these latter cases, where the certificates cannot be obtained promptly on account of distance or mail connections?

(2) A vessel, British built and registered, entitled to engage in the Canadian coasting trade, is purchased by a Canadian firm who are taking out Canadian registration. They wish to make Customs entry at a port in Canada where the vessel will be engaged in towing, etc. Tariff Item 440A does not cover British registered vessels, entitled to engage in the Canadian coasting trade. Tariff Item 440 covers only foreign built vessels of British registry. Would the vessel in question come under Tariff Item No. 711, and entry taken at the rate of 15 per cent?

(3) Tariff Item 705a states that motor vehicles, not exceeding $1,000 in value, may be admitted free as settlers' effects. In the case of a settler arriving at the border with an automobile valued at $500 and a truck valued at $400, would both be entitled to free entry? Also, in case both articles exceeded in value $1,000, would duty be required on amount in excess of $1,000?

The answers are:—

(1) Unless gifts of clothing are of such value as not to produce a revenue in excess of $1, thereby being entitled to entry under the provisions of Tariff Item 690a, they would require to be held until the necessary certificate, as outlined in Memorandum 774, is submitted. It is to be noted that the certificate is to be furnished only in regard to donations of clothing and not in the case of importations of books, which, however, would probably in most cases be entitled to entry under Tariff Item 690a.

(2) British built British registered ships may engage in the Canadian coasting trade or may be transferred to Canadian registry for that purpose without payment of Customs duty, except on repairs and equipment placed on such vessels in a foreign country within one year prior to arrival in Canada to engage in the coasting trade as provided by section 65 of the Customs Act.

Ships licensed to engage in the Canadian coasting trade are not subject to the consumption or sales tax and materials for use only in their construction, equipment and repair are likewise exempt from this tax. There is, however, no provision for exemption of these ships from the special excise tax.

(3) Tariff Item 705a provides for the free entry of motor vehicles and, consequently, a settler may enter free or duty one or more motor vehicles qualified for entry under the Item when the value or combined value does not exceed $1,000. If the combined value of two or more motor vehicles exceeds $1,000, or if each motor vehicle is valued at more than $1,000, duty would be assessed on the amount in excess of $1,000. The exemption of $1,000 is allowed on the motor vehicle liable to the highest rate of duty.

These questions will be dealt with in the next number:—

(1) Should the signature of a taxpayer or his representative appear at the bottom of Form B. 93-a " Excise Tax Payment " on the line marked " signed?" At some ports the signature of the taxpayer is obtained, while at others the name of the taxpayer is inserted by the officer, and again at others the signature of the officer taking the entry appears in this space. Which method is correct?"

(2) Would it not simplify procedure and have the effect of increasing the revenue if travellers returning from Europe or the United States made a declaration setting out

their goods purchased abroad, showing the purchase price of each article?

(3) What is the Customs procedure when a vaudeville or theatrical troupe enters Canada?

Combined Permit Suggested

An officer of the Windsor, Ontario, staff writes:—

In my letter published in the December, 1933, Review regarding "Tourist Travel," I suggested several changes which would be beneficial to the tourist business. During the past season the Department has seen fit to consider some of the suggestions submitted therein, due to the fact that most of the articles I proposed to be placed on the "No Deposit List" are now admitted without deposit under the new regulations as set forth in Revised Memorandum 88.

I now wish to bring to your attention the fact that, although the E-50 touring permit form has been amended at different times in the last four years, it is apparent that it is still inadequate in affording a quick dispatch of the tourist, and at the same time preserving a clear record of the importation of the automobile and tourist outfit. Now that so many articles are allowed to be noted on the E-50 touring permit, the time has come when we need a combined form of E-50 permit and E-29 tourist report. May I point out that the E-50 portion of the permit requires only the essential facts covering the description of the automobile, which are: make of car, type and style of body, state and licence number, serial and motor numbers, extra equipment and number of spare tires. When you have this information on a permit together with a Canadian visiting address, you have on file the same particulars plus the visiting address and extra tires and equipment, that you have when a party brings his automobile into Canada for twenty-four hours and leaves the state registration card for same. I therefore cannot see that any purpose is served by noting the value and number of cylinders, such as the 1934 touring permit requires. With regard to the number of persons, I appreciate the fact that this is an Immigration angle, but during my time spent handling traffic I cannot recall any time that such information proved beneficial or assisted that Department to any extent.

I have allowed a space for the tourist to sign the permit in the lower right hand corner, thus leaving the space "name of owner" for the officer to write in the owner's name. In the past when permits have been overdue and affidavits had to be sent out, it has been very hard to read many of the signatures, thus making it impossible to start correspondence on same.

Might I state that in a port the size of Windsor during the busy days of the summer season tourists start to fill in their own permits, therefore it is much to their advantage to be supplied with a form that is simple and the information required can be copied from their state registration card. If the information that is on the state card is recorded on the permit, we have the essential facts with which to check an automobile is necessary, as with motor and state licence numbers, the ownership, make and style of car can be traced in any state of the Union.

On our present form E-50 practically no space is allocated for the recording of articles allowed in without deposit, neither is the permit worded to cover such notations. Three lines would be allowed for this purpose, also showing a space for the value of such goods recorded. I am of the opinion that such articles should have their value recorded at the time of importation in case they were not exported in due time, thus making an entry necessary for their clearance.

I hope the enclosed specimen of permit will be given consideration by the Department, as I believe that should it merit adoption, it will be one more step in the direction of facilitating the entry of the tourists to Canada, to which end we should all be striving.

Editor's Note.—Space prevents the printing here of the suggested combined permit, but as the letter describes it in detail, the comments of officers who deal with travel at border points are invited.

Courtesy Appreciated

W. B. Ritchie, Sub-Collector at Walkerville, Ontario, writes:—

Occasionally we receive criticisms from the travelling public. Sometimes we get a word of praise. A letter was received at this office, from a resident of the United States, which read in part:—

> We had a very pleasant time on our short stay and hope to be able to visit your country again

before long. I feel your officers and inspectors deserve particular credit for the courteous and efficient treatment accorded visitors.

Regarding Export Forms

An officer of the Vancouver staff writes:—As you invite questions and problems regarding the Department of National Revenue, I ask, if it is possible that exporters be required to have all export forms made of a uniform size, as per Dept. B.13 forms. This would be of assistance at ports where much shipping is being done. We have at present about twelve different sizes in these forms, which makes it difficult to handle them when filing, and when filed they do not make for neatness.

Your help and co-operation regarding this matter will be much appreciated.

Editor's Note.—The views of other officers regarding this suggestion are invited.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

Ontario

Toronto, Ernest Marinett, Office Boy.

Administrative

W. L. Anderson, Clerk, Grade 2; J. H. J. F. D. Letourneau, Clerk, Grade 2; A. E. Meister, Clerk, Grade 2; N. D. Powers, Clerk, Grade 3.

Audit

P. G. Smith, Excise Tax Auditor; D. A. Young, Excise Tax Auditor; J. G. Youmie, Excise Tax Auditor.

Investigation

DRAWBACKS

Vincent Higgins, Typist, Grade 2; Philip Saskie, Typist, Grade 2.

DEDUCTIONS

Nova Scotia

Halifax: J. J. Cahill, Customs Excise Clerk (retired).

Lunenburg (La Have): E. M. Reinhardt, Sub-Collector of Customs and Excise, L.S. Registrar of Shipping (super'd.).

Shelburne (Port Clyde): W. B. Strang, Sub-Collector of Customs and Excise, L.S. (retired).

New Brunswick

Saint John (Beaver Harbour): G. W. McKay, Customs Excise Enforcement Officer (super'd.).

Quebec

Montreal: J. H. Crevier, Customs Excise Examiner (super'd.).

St. Armand: W. A. Smith, Customs Excise Examiner (super'd.).

Sherbrooke (Comins Mills): Henry Riddell, Sub-Collector of Customs and Excise, Grade 1 (retired).

Ontario

Hamilton: J. L. Callon, Customs Express and Postal Cashier (super'd.).

Fort Erie: T. V. McManamy, Customs Excise Clerk (resigned).

Sault Ste. Marie (Gore Bay): J. H. Biehl, Sub-Collector of Customs and Excise, L.S. (retired).

Toronto: J. J. Young, Special Exciseman, Grade 1 (super'd.).

Manitoba

Winnipeg: S. J. Carmichael, Computing Clerk (resigned).

British Columbia

Cranbrook: A. J. Chisholm, Collector of Customs and Excise, Grade 2 (super'd.).

Vancouveer: Arthur Farrington, Customs Appraiser, Divisional (super'd.).

Administrative

John Fagan: Clerk, Grade 3 (resigned).

Investigation

VALUES

E. G. Hauch, Assistant Investigator of Values (resigned).

TRANSFERS

F. G. Harris, from Customs Excise Clerk, Stratford, Ont., to Sub-Collector of Customs and Excise Grade 1, St. Marys, Ont.

PROMOTIONS

Charles Conyers, from Assistant Customs Appraiser to Customs Appraiser, Victoria, B.C.

A. E. Popham, from Senior Customs Excise Clerk to Assistant Customs Appraiser, Victoria, B.C.

DISMISSALS

Chicoutimi, Que.: L. G. Gauthier, Collector of Customs and Excise, Grade 2 (for misappropriation of Crown funds).

Vancouver, B.C. (Powell River): H. N. W. Warren, Sub-Collector of Customs and Excise, Grade 1 (for misappropriation of Crown funds).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,739,583 33	7,247,563 54		
Less Refunds and Drawbacks	691,106 10	983,242 65		
Net	6,048,477 23	6,264,320 89	215,843 66	
Excise Taxes	11,224,203 47	10,639,340 38		
Less Refunds and Drawbacks	166,580 48	231,247 99		
Net	11,057,622 99	10,408,092 39		649,530 60
Excise Duties	3,195,819 44	4,045,523 26		
Less Refunds and Drawbacks	27,416 56	60,966 23		
Net	3,168,402 88	3,984,557 03	816,154 15	
Sundry Collections	80,963 98	58,917 56		
Less Refunds and Drawbacks	31 50	8 10		
Net	80,932 48	58,909 46		22,023 02
Net Totals	20,355,435 58	20,715,879 77	1,031,997 81	671,553 62
Net Increase			360,444 19	

TOTALS FOR EIGHT MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	46,798,552 40	57,019,267 49		
Less Refunds and Drawbacks	4,710,928 86	5,638,850 03		
Net	42,087,623 54	51,380,417 46	9,292,793 92	
Excise Taxes	68,231,905 36	75,800,066 77		
Less Refunds and Drawbacks	1,246,766 11	1,528,597 31		
Net	66,985,139 25	74,271,469 46	7,286,330 21	
Excise Duties	25,263,717 45	30,952,627 06		
Less Refunds and Drawbacks	350,511 92	394,257 86		
Net	24,913,205 53	30,558,369 20	5,645,163 67	
Sundry Collections	559,968 55	476,997 97		
Less Refunds and Drawbacks	307 17	51 22		
Net	559,661 38	476,946 75		82,714 63
Net Totals	134,545,629 70	156,687,202 87	22,224,287 80	82,714 63
Net Increase			22,141,573 17	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF NOVEMBER, 1933, AND NOVEMBER, 1934.

—	November, 1933	November, 1934	Decrease	Increase
Net Collections	$ c 3,310,041 86	$ c. 2,686,409 85	$ c. *623,632 01*	$ c

TOTAL FOR EIGHT MONTHS

—	1933-34	1934-35	Decrease	Increase
Net Collections	51,786,345 23	52,233,245 68		446,900 45

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1933 AND 1934

—		November, 1933		November, 1934	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	60,384,590	...	65,124,512
Total Exports (Foreign Produce)		...	541,815	...	552,404
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	23,143,958	15,298,768	18,769,770	14,744,938
Wheat flour	Brls.	547,602	1,882,856	504,384	1,982,803
Fish	Cwt	533,614	2,056,337	420,418	2,009,863
Furs	$	...	217,094	...	223,950
Meats	Cwt.	112,897	1,345,142	178,577	2,054,364
Cheese	Cwt.	143,464	1,494,624	141,982	1,482,021
Planks and boards	M ft.	102,777	1,880,371	120,558	2,321,022
Wood pulp	Cwt.	1,165,387	2,227,443	983,664	2,127,250
Newsprint	Cwt.	3,245,850	5,828,878	4,431,065	7,678,966
Automobiles and parts	$	...	865,222	...	787,028
Copper, partially manufactured	Cwt.	244,958	1,838,796	459,379	3,078,380
Nickel, unmanufactured	$	...	2,433,365	...	1,680,036
Imports entered for consumption—Free goods		...	19,223,779	...	22,375,577
Imports entered for consumption—Dutiable goods		...	24,487,780	...	27,584,988
Total imports entered for consumption		...	43,711,559	...	49,960,565

—		Eight months ended November, 1933		Eight months ended November ,1934	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	386,282,148	...	449,904,864
Total Exports (Foreign Produce)		...	3,901,383	...	4,756,198
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	134,372,055	91,693,990	126,872,612	101,777,089
Wheat flour	Brls.	3,931,553	13,915,990	3,442,780	12,737,918
Fish	Cwt.	2,040,178	14,190,314	2,028,170	15,480,578
Furs	$	...	4,952,523	...	5,658,204
Meats	Cwt.	701,194	8,219,593	1,090,088	14,592,723
Cheese	Cwt.	666,378	7,245,341	563,202	5,917,296
Planks and boards	M ft.	780,910	13,638,208	939,081	18,397,766
Wood pulp	Cwt.	8,851,540	16,668,579	7,989,628	16,831,635
Newsprint	Cwt.	25,584,745	47,893,324	31,906,111	54,621,556
Automobiles and parts	$	...	7,659,800	...	14,356,370
Copper, partially manufactured	Cwt.	1,766,389	12,567,183	2,269,043	16,631,384
Nickel, unmanufactured	$	...	18,342,126	...	19,115,697
Imports entered for consumption—Free goods		...	123,974,752	...	157,663,338
Imports entered for consumption—Dutiable goods		...	160,953,721	...	203,272,724
Total imports entered for consumption		...	284,928,473	...	360,936.062

The
National Revenue Review

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January, 1935

Vol. VIII — No. 4

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—Gordon H. Code.

Commissioner of Customs, H. D. Scully.
Commissioner of Excise, David Sim.
Commissioner of Income Tax, C. F. Elliott, K.C.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Excise, V. C. Nauman.
General Executive Assistant, Wm. Ide.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Christmas Business Increased

BUSINESS increased substantially at all points at both the Customs express and Customs postal branches, Toronto, during the past Christmas season compared with the previous year. In the period December 1 to 26, collections at the express branch totalled $154,949, an increase of $15,621. Packages numbered 13,650, increase 577; entries 2,553, increase 347. Collections at the postal branch amounted to $55,477, increase $2,894; packages 27,352, increase 1,212; entries 1,986, increase 124.

The Late Inspector Jackson

THE death of H. B. Jackson, Inspector of Customs and Excise, removes from the service of the Department a valued and efficient officer. He died on December 18, 1934, after a few hours illness at his home in Ottawa, in his 58th year.

The late Inspector was one of the veterans of the old Customs Department. He joined it in 1902 as an Acting Preventive Officer at Rainy River, Ontario. Later he became Sub-Collector of that outport. In February, 1921, he came to Ottawa to the staff of the Chief Inspector at headquarters, and was later promoted to be Inspector.

Thoroughly versed in the problems of the border, he was an excellent frontier officer. During his years on the Inspection staff he travelled extensively throughout Canada and was well and popularly known to those in and out of the service, particularly at border ports. He was a man of keen judgment. knew men, and was above all a loyal and devoted public servant. His passing creates a gap in departmental ranks which will be difficult to fill. To his many friends he leaves fragrant memories of loyal comradeship and fine service.

Death of F. R. Greer

THE ranks of the old guard are thinning. It is with deep regret that the REVIEW records the death of F. R. Greer, Investigator of Values in charge of the Chicago and Detroit offices. Mr. Greer died suddenly in Chicago on December 2, 1934, aged 66 years.

F. R. Greer was born in Victoria, B.C. He entered the Customs service in 1898 at Vancouver. and was promoted to the position of cashier in 1904, and to Special Preventive Officer in 1913, being transferred to Ottawa the same year. Five years later he was transferred to Cleveland, Ohio, and the following year promoted to be Investigator of Values. When an office was opened by the Department in Chicago in 1928 Mr. Greer was transferred to that city and put in charge, being given supervision of the Detroit office also five years later. He gave loyal and efficient service to the Department, and his death is deeply regretted by his colleagues.

Cost of Collection Lower

PERCENTAGE cost of collecting Canada's Customs-Excise revenue during the fiscal year ended March 31, 1934, dropped to 3·37 from a percentage of 3·86 for the previous year and 4·87 for 1931-32, according to figures compiled by the Statistical Branch of the Department. This is the lowest point reached since 1930 when percentage expenses of collection stood at 3·30. The lowest percentage cost reached since Confederation was 2·49, for the years 1920 and 1924, and the highest was 7·09 per cent for the year 1869. The average percentage expense of collection since Confederation stands at 3·87.

Percentage of duty on total value of goods entered for home consumption, dutiable and free, in 1933-34, dropped to 16·86 from 19·02 in the previous year and 19·71 in 1931-32, this latter being the highest percentage since 1916. Percentages have varied since 1867 between a low of 10·20 per cent reached in 1873 and a high of 21·65 per cent reached in 1889. The average percentage of duty on the total value of goods entered for home consumption since Confederation stands at 17·93.

Stemming the Tide of Indecent Publications

AN increasing degree of success attended the efforts of the Department during the past calendar year in the way of preventing the importation into Canada of indecent or immoral books, magazines, photographs and similar publications. Efficient and constant co-operation of Collectors throughout the Dominion with the official Examiner of Publications at headquarters resulted in large quantities of indecent publications being intercepted. Many of these were prohibited importation by official memorandum, after examination. Many others were either seized and destroyed, or shipped back to the exporters.

The powers of the Department in this connection are sometimes misunderstood. To remove any doubt the following may be of interest:—

Item 1201, Schedule C of the Customs·Tariff, classifies as prohibted goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

Censorship of imported publications is not a new thing. The earliest tariffs of Canada contained like provisions.

The question is asked sometimes how the Department succeeds in preventing a flood of indecent publications from entering Canada.

Collectors of Customs and Excise, officers of various organizations and citizens generally, constantly forward samples of imported books and other publications concerning whose character doubt may exist, to the Examiner of Publications at headquarters, and during the calendar year 1934 that official examined 1,024 publications and recommended that memoranda prohibiting their importation be issued to collectors in the case of 59 individual titles. Shipments covering 510 individual titles were returned to the exporters in other countries.

Official memoranda are issued to Collectors only in cases where the importations of such publications are considered to be of a general nature. In many instances importations of obviously indecent books, periodicals and photographs are ordered to be seized without such memoranda being issued, as their importation is not regarded as likely to be general.

Collectors and the public generally are requested to continue to forward to Ottawa for the attention of the Examiner of Publications any sample copies of books concerning which doubt may exist, and prompt decision will be made regarding them. Collectors in all cases should withhold delivery of such importations pending decision.

In addition to the large quantity of immoral or indecent books dealt with during the calendar year, hundreds of foreign language publications alleged to be of a treasonable or seditious character were received by the Examiner of Publications and the proper action taken thereon.

The records show that during the past year 2,215 letters regarding doubtful publications were received and dealt with.

Courteous Officers

THE following editorial appeared in the *Border Cities Star* recently:—

When a Customs officer greets you with a smile and conducts the necessary examination at the border with courtesy, you always feel appreciative. The courteous officer can be firm in enforcing the rules and at the same time not ruffle the tempers of those whose baggage he is examining.

Knowing this, Hon. R. C. Matthews, Minister of National Revenue, has been insisting on courtesy at the border ports since he assumed the portfolio last December. He told those at the Walkerville Customs and Excise banquet that courtesy is the little extra effort which pays large dividends; and a discourteous officer is not only disloyal to himself but to the Government. A nasty officer can make visitors so mad at Canada their whole visit is spoiled.

Mr. Matthews has been getting results in his insistence on courtesy. The Customs officers try to perform their duties pleasantly. Occasionally an official gets on his high horse and makes unnecessary trouble. But, for the most part, the men at the border are doing their best to help Mr. Matthews in his campaign for politeness.

Some people think an officer is not courteous if he assesses duty on something. That is not the case. The officer is only enforcing the rules laid down by the Government. But he can do that and be courteous at the same time.

Montreal's Past Shipping Season

MONTREAL'S 1934 shipping season, as far as ocean-going vessels were concerned, closed December 9—the last vessel to leave, the freighter *August*, departed for Antwerp on the previous day.

During the season 1,559 vessels entered Montreal Harbour from foreign ports and 1,458 vessels cleared for foreign ports. Vessels entered coastwise numbered 3,898 and vessels cleared coastwise 4,089.

Grain receipts totalled 55,527,832 bushels, as against 62,808,226 bushels received during the season of 1933, a difference of 7,280,394 bushels. Grain deliveries amounted to 55,976,766 bushels, compared with 64,938,647 bushels in the previous season, a difference of 8,961,881 bushels. Several new services between Montreal and foreign countries were established.

Change in Customs-Excise Ports

Glencoe, an outport and warehousing port under the survey of the port of London, Ontario, closed from the 1st January, 1935.

Departmental Rulings

WIRE roofing nails, per sample, fitted with lead caps or washers around the heads. Tariff 430e.

Electric Snack Server, per illustration, an electric hot water dish which keeps food hot for hours without cooking or burning. Not admissible under tariff item 443, not being designed for *cooking,* but only for keeping food warm, which has been previously cooked.

The Perfected " Pres-to-Logs " machine, per illustration. Tariff item 416 when imported by a manufacturer of fuel briquettes for use exclusively in his own factory in the manufacture of fuel briquettes from dry sawdust, shavings, chips, and other waste materials.

Rooted geranium cuttings. Tariff Item 82 (c).

Marking of Imported Goods

DEPARTMENTAL officers have already received a copy of departmental Memorandum of the 15th December last containing consolidated regulations governing the marking of imported goods under Section 16 and Item 1209 of the Customs Tariff, formerly contained in Memorandum No. 9A and supplements and Memorandum No. 1664-B.

In these consolidated regulations there are some changes of importance. In the first place they include the additional articles added to the list of goods required to be marked by Order in Council of the 11th October last and which became effective on 1st January, 1935, namely, razor blades, boots, shoes and slippers, paper envelopes and chinaware and porcelainware.

There are also incorporated in the regulations certain rulings pertaining to each of the different classes of goods required to be marked, which were regarded by the department as of sufficient importance to be communicated to Collectors generally.

The general regulations remain practically unchanged, except for a rather important list of exemptions from marking contained in paragraph 9. The goods exempted include many articles specially provided for in the Tariff as free of duty when imported for specified purposes and under special conditions. To illustrate the point, Tariff Item 693 provides for the free admission of collections of antiquities when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions. It is felt that the intent of the marking regulations was more towards requiring the marking of chinaware imported in the ordinary course of commerce than for the marking of a similar article manufactured a century ago and imported to be displayed for educational purposes in institutions such as those referred to in the item. Goods included in fourteen items are thus exempted.

The consolidation was prepared in that form which the department felt it would be of most use for ready reference both by importers and by customs officers who are charged with the responsibility of carrying into effect the provisions of the regulations.

It may be added here that in putting into effect the marking of imported razor blades, boots, shoes and slippers, paper envelopes, and chinaware and porcelainware on and after 1st January, 1935, the department ruled that any of these articles bona fide ordered prior to 15th November, 1934, and imported on or before 1st April, 1935, may be admitted without being required to comply with the marking regulations, provided the Collector at the port of importation is furnished with satisfactory evidence of a bona fide order having been placed by the importers on or before 15th November last. This was not included in the general regulations, as this particular ruling will lapse on 1st April next.

Tariff Changes by Order In Council

BY Order in Council (P.C. 3105), dated the 8th December, 1934, the following regulation was established under the authority of Section 284, subsection (*m*), of the Customs Act, effective on and after 15th December, 1934, the date of publication in the *Canada Gazette*:—

REGULATION.—The articles enumerated in the following Item, when imported for use in Canadian manufactures as hereunder described, shall be subject to the several rates of duties of Customs, if any, set opposite the said Item, that is to say:

Comb blanks of hard rubber, not further manufactured than pressed and vulcanized, when imported by manufacturers of hard rubber combs for use exclusively in the manufacture of such hard rubber combs in their own factories until December 31st, 1935.

British Preferential Tariff	Free
Intermediate Tariff	7½ p.c.
General Tariff	10 p.c.

(To be designated as Tariff Item No. 821).

By Order in Council (P.C. 3043), dated the 3rd December, 1934, the following regulation was established under the authority of paragraph (*k*), Section 284 of the Customs Act, effective on and after 8th December, 1934.

REGULATION.—The following goods, imported to be used as materials in Canadian manufactures, are hereby transferred to the list of goods which may be imported into Canada free of duty under the Intermediate Tariff:—

Bitter oranges, known as Seville oranges, when imported prior to the 1st day of April, 1935, by manufacturers, for use exclusively in their own factories in the manufacture of marmalade,

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff, per cubic foot	35 cents

(To be designated as Tariff Item No. 801c).

By Order in Council (P.C. 3197), dated the 18th December, 1934, the following regulation was established under the authority of Section 284, subsection (*k*), of the Customs Act, effective on and after 1st January, 1935:

REGULATION.—The following goods, imported to be used as materials in Canadian manufactures, shall be entitled to entry Free of duty of Customs, under all Tariffs, namely:—

Ethylene glycol, when imported by manufacturers of anti-freezing compounds, for use in the manufacture of such anti-freezing compounds in their own factories.

From January 1st, 1935, to June 30th, 1935, inclusive.

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item No. 816).

Canada's Gold Production

CANADA'S gold production in October, 1934, set up a new high monthly record for 1934 and amounted to 265,076 ounces. In September, 244,180 ounces were produced while in August, the previous record month of the year, the output was 264,870 ounces. Valued at the average price of gold, in Canadian funds, of $34.27 per ounce, the October output was worth $9,084,155; in the preceding month the average price was $34.18 per ounce and the total production value $8,346,072. During the ten months ending October 2,453,452 ounces of gold were produced in Canada as compared with 2,458,742 ounces a year ago.

An old Historic Customs House

(*Editor's Note.*—Some of the Customs Houses, particularly in the older sections of the Dominion, are interesting and historic buildings. The *Editor* is indebted to C. T. Wetmore of the Customs-Excise staff at Saint John, N.B., for the following description of the Customs House at that port. Similar contributions from officers of other ports are solicited).

The exact date cannot be ascertained at which Saint John first became a port of entry, but Francis Peabody who was the first Collector of Customs came here with James Simmonds in 1762 and removed to Maugerville in 1765. He died in 1773. James White of the firm of Hazen, Simonds and White was his successor. The traffic was not heavy. Mr. White's report for 1782 shows that eleven vessels entered Saint John that year with a total of 144 tons, and twelve were cleared, total 165 tons. Such was the shipping of Saint John Harbour 152 years ago.

There seems to have been a wooden building, which was used as Custom House (perhaps not exclusively) situated near the spot where the present building stands. One record was found which in 1817 referred to the Custom House being " at the lower end of Prince William St." No general description of it can be given, but it was spoken of as " a good strong substantial structure." That building seems to have disappeared, perhaps by the fire of 1839, which destroyed the old City Hall and many other buildings.

John Walker built in 1842 a large granite structure on the site of the present Customs House, as a private enterprise. He intended to use it as a bonded or Government warehouse, and expected part of it would be used as a Customs House. It was 250 feet long and 92 wide, and cost $120,000. Rumour of that day was that he expected to sell it to the Government. However, while it was used by the Government he was not successful in selling it. He finally sold to George McLeod and the Government of Canada bought it from him immediately after Confederation, and spent considerable money in fitting it to suit its needs. Ten years later it was destroyed by fire, as completely as though it had been built of wood. Many goods moved from other places to that stone building for safety were all lost. It contained the various departments, such as are there to-day, and it was roomy and well adapted for the purposes of a Customs House.

The present building was then erected and it was gutted by fire in March 19th, 1893. The walls stood and were cleaned up and the interior was replaced as quickly as possible; this time of fireproof material. It is a fine appearing building and a credit to the city. The Collectors of Customs have been:—Francis Peabody, 1762-65; James White, 1765-1786; Wm. Wanton, 1786-1813; Henry Wright, 1813-1830; Thomas Heaviside, 1830-1831; H. Bowyer Smith, 1831-1849; Alexander Grant, 1849-1855; Wm. Whiteside, 1855-1857; Wm. Smith, 1857-1867. After Confederation—Beverly Robinson, J. R. Ruel, W. A. Lockhart; A. T. Dunn, C. B. Lockhart; J. H. Hamilton; James McKinney; A L. Hoyt.

Re: Limestone or Limerock

EFFECTIVE January 1st, 1935, the Department will hold limestone or limerock produced in quarries not equipped with crushers, to be exempt from the consumption or sales tax in respect to the exemption provided in The Special War Revenue Act for " sand, gravel, rubble and field stone."

Persons, firms or corporations who crush limestone or limerock will, however, be required to account for the consumption or sales tax on their production of these materials.

Newsprint Export High

THE newsprint export in November, 1934, was 4,431,065 cwt., valued at $7,678,966 compared with 3,245,850 at $5,828,873 a year ago. The export to the United States was $5,754,512, Argentina $421,938, United Kingdom $376,417, Australia $373,936, Japan $232,928. The total paper export was valued at $8,228,873 compared with $6,157,437 last year.

Imports of Tea and Coffee

IMPORTS of tea in October, 1934, amounted to 2,771,000 pounds compared with 2,881,000 last year and for the past seven months 16,556,000 as against 13,488,000 in the same period last year.

Imports of green coffee in October totalled 2,244,000 pounds as against 2,775,000 a year ago. The chief supplying countries were: British East Africa 984,000 pounds, Colombia 472,000, Brazil 335.000, United Kingdom 166,000, Jamaica 164,000, Trinidad 39,000. Total imports of chicory and coffee were valued at $251,000 compared with $310,000 last year.

More Spirits and Cigarettes

EXCISE duty collections increased in November, 1934, over November, 1933, on potable and non potable spirits, cigarettes, malt, cigars and beer, according to figures prepared by the Statistical branch of the Excise division. The comparative statements are:—

Comparative statement of Excise duty collections during the months of November, 1933, and November, 1934:—

November, 1934, spirits potable, $860.566; November, 1933, $681.247. November. 1934, spirits, non potable. $91,174; November, 1933, $80,134. November, 1934, malt, $501,264; November, 1933, $228,694. November. 1934, cigars, $46,038; November, 1933. $41.560. November, 1934, cigarettes, $1,735,785; November, 1933, $1,500.434. November, 1934, manufactured tobacco, $388.205; November, 1933, $399,580. November, 1934, foreign raw leaf tobacco, $302,104; November, 1933, $361,566. November, 1934, beer, $62,061; November, 1933. $14.930. November, 1934, licences, $195; November, 1933, $496. November, 1934, validation fee, $63,430. November, 1934, malt syrup, $15,919. November, 1934, total. $4,066,747; November, 1933, $3,308,645.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of November, 1933, and November, 1934:—

November, 1934. tobacco, cut, 1.533.982 pounds; November, 1933, 1,561,675 pounds. November, 1934, tobacco, plug, 338,851 pounds; November, 1933, 364,839 pounds. November, 1934, cigarettes, number 435,127.600; November, 1933, 374.537,220. November, 1934, cigars, number 15,480,850; November, 1933, 13.935,402. November. 1934, snuff, 67.503 pounds; November, 1933, 68,499 pounds. November, 1934, foreign raw leaf tobacco, 744.894 pounds; November, 1933, 893,716 pounds.

What Well-Dressed Women Wore

STRANGE articles are entered through Customs from time to time, but nothing perhaps of a more mysterious nature than the following items of ladies wear, entered a hundred or so years ago, found recorded in old Customs ledgers. The descriptions were obtained after considerable research in books of fashions of those days.

Bosom bottle.—This article was popular in the eighteenth century. It was a small flat glass which, filled with water, was worn in the stomacher of the dress, in which the stems of "bosom flowers" were placed. No lady at that time was considered to be in full dress unless she wore a bunch of natural flowers in her dress. These bottles were about four inches in height and were covered sometimes with silk the colour of the gown.

Pinners.—When used in the plural pinners usually meant a woman's head-dress having long tabs or lappets that hung down the sides of the cheeks. Plain pinners probably meant a cap or headdress without the streamers or lappets.

Rail.—A woman's loose gown or sacque worn in the daytime. These rails became so large and cumbersome that a law was passed in Massachusetts prohibiting the wearing of "immoderate great rayles." At a later date the name was applied to a night garment, as indicated in an advertisement in the " lost column " of an old Colonial newspaper which mentioned a " flowered callico night-rail with high collared neck." Sometimes the words bed-coat, bed-gown and bed-waistcoat were used instead of night-rail.

Safeguard.—An outside petticoat of heavy woollen or linen stuff worn by women over other garments to protect them from mud while riding horseback. Queen Elizabeth had thirty-one cloaks and safeguards, thirteen safeguards and forty-three jupes and safeguards. Colonial women were usually satisfied with one apiece. Other names for the safeguard were foot-mantle, weatherskirt or Manchester riding petticoat.

Patch box.—These are among the daintest relics of olden times, and were usually oval or round boxes, about an inch and a half or two inches in diameter, in which ladies carried their face beauty patches. They were trinkets of Battersea enamel on brass, or china medallions set in silver gilt or of tortoise shell and silver. A tiny mirror or disk of polished steel was set within the lid on the outside of which were inscribed such words as " For Beauty's Face," " To the Fairest of Her Sex," " When Virtue Joins, Fair Beauty Shines." Some boxes had a pastoral scene on the cover or a design of dots and rings or festoons and a basket of flowers, or two hearts with a connecting arrow.

Pelerine.—A lady's small cape with long ends hanging in front. The pelerine was meant to cover the neck bared by the low-cut French bodice, and is said to have been invented in 1671 in France by the Princess Palatine.

Patten.—An overshoe with wooden sole on iron rings for raising the wearer's shoes out of the mud. The iron rings were four or five inches in diameter; two or three uprights supported the sole which was fastened to the foot by leather straps. Eighteenth century colonial newspapers frequently advertised " women's and children's pattoons " as well as clogs and goloshes. Clogs were women's wooden-soled overshoes, and were described in various old newspapers as brocaded, leather-eared, leather-toed, silk, velvet-banded, worsted, black velvet, white damask, flowered silk and prunella. The popular spelling of golosh was golo-shoe, pronounced as written. It had a wood or leather sole and straps to keep it on the foot. In the colonies goloshes were sometimes referred to as golowshoes and galoushes.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Nine Months of the Fiscal Year December 1933 and December 1934. (Decrease marked *).

Districts	1933-34	1934-35	Increase or Decrease	Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	118,939 42	261,683 52	142,744 10	Ft. William....	160,048 73	134,406 72	* 25,642 01
Halifax........	820,980 45	893,181 99	72,201 54	Winnipeg......	1,648,585 93	1,675,785 88	27,199 95
St. John.......	559,587 73	531,538 43	* 28,049 30	Regina........	197,859 40	178,860 57	* 18,998 83
Quebec........	1,008,683 88	867,415 71	* 141,268 17	Saskatoon.....	123,723 78	82,726 11	* 40,997 67
Montreal......	16,919,678 58	16,359,738 32	* 559,940 26	Calgary.......	810,501 86	731,091 02	* 79,410 84
Ottawa..	4,423,048 39	3,785,019 68	* 638,028 71	Edmonton.....	334,289 99	338,349 07	4,059 08
Kingston......	152,149 66	159,161 44	7,011 78	Vancouver.....	3,468,287 53	3,797,797 13	329,509 60
Belleville......	382,034 97	370,766 40	* 11,268 57	Yukon.........	25,207 22	15,988 97	* 9,218 25
Toronto.......	15,561,050 99	16,898,167 77	1,337,116 78				
Hamilton......	3,332,411 98	3,319,346 32	* 13,065 66	Total......	54,511,087 32	54,720,648 09	209,560 77
London........	4,464,016 83	4,319,623 04	* 144,393 79				

HERE AND THERE

In a United States civil service examination for a man to fire a marine boiler this question was asked: "If it takes 20 men to mow a field in eight hours how long will it take 15 men to mow the same field?"

One candidate wrote: "As the field had already been mowed by the 20 men, the 15 men could not mow it in any case."

The origin of New Year celebrations is unknown. Some accredit it to the Chinese, some to the ancient Germans, some to the Romans, and various times of the year have been chosen as the *beginning.* The ancient Egyptians, Phoenicians and Persians began their year at the autumnal equinox, September 21, and the Greeks, until the fifth century B.C., at the winter solstice, December 21. The ancient Romans once celebrated the beginning of the year on December 21, but Caesar by the adoption of the Julian calendar postponed it to January 1. The Chinese new year begins several days later than ours and the elaborate celebrations last over a period of days. The celebrations include the Festival of the Dragon Boats, the Feast of the Lanterns and the Fisherman's Festival.

The 25th of March was the usual date for beginning the year among most Christian peoples in early mediaeval days. In Anglo-Saxon England, however, December 25 was New Year's Day until at the Norman Conquest it was changed to January 1. This date was chosen, it is believed, because William the Conqueror was crowned on that day. Years later England began her year on March 25, in common with the rest of Christendom. Finally the Gregorian calendar in 1582 restored the first of January to its position as New Year's Day. This change was accepted at once by most Christian countries, by Germany, Denmark and Sweden about 1700 and in 1753 by England.

New Year's Day has always been associated with gift-giving, from the Persian gift of eggs, symbolic of beginning a new period of life, the ancient Roman gift of branches of trees as tokens of good luck for all the year, down to the modern gifts of to-day.

Three old and faded Customs receipts were received by the *Editor* recently from T. W. Cole of the Customs-Excise staff of the port of Winnipeg. They were addressed to Hon. James Kirby, Collector of Customs, Fort Erie, and were dated 1850, 1851, and 1853. No adhesive postage stamps were used then in Canada, but each form was stamped with the date of mailing and the amount of postage charged. The 1852 receipt was contained in an envelope, while the other two were simply folded in the forms of envelopes and secured with sealing-wax as was customary in those days. The first receipt reads as follows:

> Office of the Bank of Upper Canada, Niagara 10th April, 1850. This is to certify that the Hon. James Kirby, Collector of Customs, Fort Erie, has this day deposited to the credit of the Receiver General, the sum of one hundred and one pounds, ten shillings. Signed in duplicate. J. McCormick, Auditor.

The receipt dated 1851 is a printed form bearing the British Coat of Arms at the top of the sheet and the words *Province of Canada, Receiver General's Office.* It was mailed from Toronto, and was signed by the Receiver General, E. P. Taché. The amount received, namely 241 pounds, 13 shillings, 1 penny, was credited to two accounts, fifty pounds to "rent of ferry" and the remainder to "Customs duties." Although the envelope was marked *O.H.M.S.,* it was nevertheless post marked *paid 2D.*

The third letter sheet was stamped below the address *Niagara Ja. 13. 1853, U.C.,* and in the upper right hand corner *3D.* It consists of not only a folded sheet secured with sealing-wax, on which a letter was written, but also encloses the receipt written on a separate sheet. It is for 185 pounds and is stamped *Office of the Bank of Upper Canada.*

Ship building in Canada reached its lowest point since Confederation in the past fiscal year when construction dropped to 5,818 tons. The peak was reached in 1875, in the old days of wooden ships, when 188,098 tons were built. From this date ship building gradually declined until a low point was reached in 1896, totalling 10,753 tons, gradually rising again to a peak of 164,074 tons in 1920. Tonnage of vessels registered in Canada, also, reached its lowest ebb in 1933-34, totalling 10,375 tons, the highest point being reached in 1920, totalling 237,022 tons.

Ports showing the heaviest ship tonnage built during the past fiscal year were:—Montreal 2,439 tons; Shelburne, N.S., 508 tons; Saint John, 465 tons; Vancouver, 449 tons; Lunenburg, N.S., 272 tons; Parrsboro, N.S., 241 tons; Paspebiac, Que., 184 tons; Bathurst, N.B., 183 tons; Quebec 167 tons.

MOVEMENT OF WHEAT

Export clearances of wheat during the week ending December 14, 1934, amounted to 1,556,000 bushels compared with 1,998,000 in the previous week. Clearances by ports were as follows with the figures of a year ago in brackets: Vancouver-New Westminster 890,000 (664,000), United States ports 370,000 (375,000), Montreal 116,000 (199,000), Saint John 116,000 (nil), West Saint John 64,000 (144,000), total 1,556,000 (1,383,000). Twenty weeks ending December 14: Montreal 18,694,000 (31,926,000), Vancouver-New Westminster 18,122,000 (16,269,000), United States ports 11,359,000 (7,854,000), Churchill 4,050,000 (2,708,000), Sorel 2,807,000 (5,288,000), Quebec 1,762,000 (8,492,000), Saint John 116,000 (nil), West Saint John 80,000 (144,000), Halifax nil (19,000), total 56,990,000 (72,700,000).

Canadian wheat in store on December 14 is reported at 256,533,000 bushels compared with 255,208,000 the week before and 243,914,000 a year ago. Canadian wheat in the United States amounted to 26,188,000 compared with 15,158,000 last year. In transit wheat on the lakes was 564,000. A year ago navigation was closed. United States wheat in Canada was 1,049,000 bushels compared with 2,249,000.

A PROMOTION OF INTEREST

A PROMOTION of interest to the service generally is that of V. C. Nauman, Controller of Excise Taxes, to the new position of Assistant Commissioner of Excise. The appointment went into effect on January 1, 1935. Mr. Nauman's departmental record has been one of steady progress. He entered the service in 1920, as an accountant in the newly created Excise tax branch. In 1927 he was appointed chief clerk of the branch, and has held the position of Controller since 1930. He was born in Haldimand County and before entering the service was in the accountancy field in Toronto. He saw military service during the war, and during its later stages was Assistant General Auditor of the Department of Militia and Defence. Mr. Nauman is widely known to the business interests of Canada, and his promotion to the important new post is highly regarded by many friends in and out of the Department.

V. C. Nauman

SHIPPING SHOWED SUBSTANTIAL GAINS

SHIPPING activities during the past fiscal year at Canada's ports and outports showed substantial gains over the previous year's figures, according to a summary compiled by the Customs statistical branch of the Department. Vessels of all kinds entered totalled 114,744, registered tonnage 82,852,056 tons, compared with 114,204 vessels, registered tonnage 79,733,836 tons, entered in 1932-33, an increase of 540 vessels and of 3,118,220 in registered tonnage. Sea-going vessels numbered 19,501, tonnage 28,209,947, an increase of 1,723 vessels and of 3,165,558 in tonnage. Of this total of sea-going vessels entered 1,509 vessels, 5,833,718 tons, entered via the St. Lawrence river. Vessels entered coastwise numbered 66,915, registered tonnage 41,923,543 tons; vessels entered from inland waters 28,328, registered tonnage 12,718,566 tons.

This illustration shows a portion of the Harbour of Montreal, with Shed No. 2 of the Harbour Commission and one of the large elevators in the distance.

Sea-going Vessels

Of the total number of sea-going vessels entered, 3,402 vessels, registered tonnage 11,434,099 tons, were British, 8,403 vessels, registered tonnage 4,729,813 tons were Canadian, and 7,696 vessels, registered tonnage 12,046,035 tons, were foreign. Among the latter the largest number of vessels, together with the heaviest tonnage entered, were:—United States 5,525 vessels, 5,144,881 tons; Japan 327 vessels, 2.209,341 tons; Norway 974 vessels, 1,867,125 tons; Denmark 210 vessels, 587,936 tons; Germany 143 vessels, 568,654 tons; Netherlands 101 vessels, 492,498 tons; Sweden 142 vessels, 468,767 tons.

Summary by Provinces

A summary by provinces of all vessels entered during the year, listed according to tonnage, gives the following:—British Columbia 35,222 vessels, 28,344,399 tons; Ontario 40,657 vessels, 26,156,828 tons; Quebec 12,742 vessels, 15,631,161 tons; Nova Scotia 16,163 vessels, 9,048,647 tons; New Brunswick 8,690 vessels, 3,131,128 tons; Prince Edward Island 1,151 vessels, 440,712 tons; Yukon 102 vessels, 65,391 tons; Manitoba 17 vessels, 33,790 tons.

British Columbia took first place again last year, both in the number and total registered tonnage of sea-going vessels entered, with 8,101 vessels, registered tonnage 15,008,619 tons. Quebec showed the next heaviest tonnage entered with 6,216,136 tons, Nova Scotia was third with 4,987,610 tons and New Brunswick fourth with 1,880,462 tons. Prince Edward Island, Manitoba and Ontario were fifth, sixth and seventh with 84,661 tons, 31,587 tons and 872 tons respectively. Tonnage entered coastwise was heaviest in Ontario, totalling 14,060,264 tons, with British Columbia a close second with 13,335,730 tons. Coastwise tonnage entered through ports and outports of Quebec totalled 8,799,241 tons; Nova Scotia 4,061,037 tons; New Brunswick 1,250,666 tons; Prince Edward Island 356,051 tons; Yukon 58,351 tons; Manitoba 2,203 tons.

River and Lake Shipping

River and lake shipping was heaviest in the province of Ontario whose ports and outports showed a total registered tonnage entered of 12,095,692 tons. Tonnage entered at ports and outports of Quebec totalled 615,784 tons.

Business by Ports

Ports showing the largest numbers of Canadian and United States vessels trading on the rivers and lakes between Canada and the United States (exclusive of ferriage) entered, together with the heaviest registered tonnage, were:—Toronto 919 vessels, 1,343,885 tons; Fort William 389 vessels, 992,662 tons; Cobourg 279 vessels, 968,108 tons; Windsor, Ontario, 875 vessels, 891,021 tons; Hamilton 193 vessels, 635,103 tons; Port Arthur 224 vessels, 618,263 tons; Kingston 1,049 vessels, 549,593 tons; Niagara Falls 519 vessels, 508,343 tons; Montreal 522 vessels, 501,572 tons.

The ports of Canada showing the largest number of vessels of all kinds, together with the heaviest registered tonnage entered during the past fiscal year, were:—Vancouver 13,653 vessels 11,303,076 tons; Montreal 5,963 vessels, 7,790,873 tons; Victoria 4,959 vessels, 7,379,783 tons; Halifax 2,798 vessels, 4,762,235 tons; Quebec 2,656 vessels, 3,984,726 tons; Toronto 2,583 vessels, 2,921,917 tons; Fort William 1,229 vessels, 2,614,644 tons; Sarnia 14,366 vessels, 2,609,055 tons; Saint John 2,340 vessels, 2,390,688 tons; Port Arthur 921 vessels, 2,254,328 tons.

CANAL TRAFFIC HEAVY

November Last was Very Active Month

TOTAL traffic using the Welland Ship Canal during November, 1934, amounting to 1,253,412 tons, was a new high record for November and exceeded the previous year's total by 183,621 tons. The traffic to the end of November was also a new high record, exceeding the total for the corresponding period last year by 75,593. Wheat shipments in November were heavier than in 1933 by 56,890 tons, although for the season to date they were lighter by 1,073,383, or 38 per cent. Barley was heavier by 27,078 tons, corn by 28,224, gasoline by 12,983, petroleum and other oils by 11,934, bituminous coal by 25,550 and iron ore by 25,613 tons.

Wheat shipments through the St. Lawrence canals showed a decrease from 218,681 tons to 202,196, and flour shipments were 11,760 tons lighter than in November, 1933. Barley, corn, oats and flaxseed all recorded increases. Iron and steel increased by 14,659 tons, gasoline by 25,757, anthracite coal by 33,684, sand by 45,150, and the total of 883,598 was 108,964 tons over the November, 1933, total of 774,634.

Grain shipments through the locks at Sault Ste. Marie during November, 1934, were 383,944 bushels, or 11,518 tons heavier than in the previous November, but iron ore decreased by 211,210 tons or from 797,343 to 586,133, soft coal decreased by 214,535 tons or from 886,881 to 672,346, and total traffic decreased from 3,021,831 tons to 2,626,937.

* * NEWS AND COMMENT * *

WALKERVILLE: Hon. R. C. Matthews, Minister of National Revenue, was guest of honour recently at the fourth annual dinner of the Customs-Excise staff of the outport of Walkerville, Ontario. The occasion was honoured by the presence also of Mr. H. D. Scully, Commissioner of Customs, and Mr. David Sim, Commissioner of Excise. W. B. Ritchie, Sub-Collector, presided and over 400 guests were present, including Hon. Dr. R. O. Morand, M.P., R. A. Farrow, Mayor of Walkerville, S. C. Robinson, M.P., A. H. Dalziel, Collector at the port of Windsor, and Walter Petty, Collector at Detroit.

In his address, which was received enthusiastically, Mr. Matthews stressed the importance of absolute integrity on the part of civil servants. There was, he said, no higher avocation than service to the State. To be a servant of the State was a position requiring the highest capacity for understanding, the highest sense of responsibility, tact, honesty and integrity.

The Minister spoke of the civil service as the great stabilizer of administration, making for continuity of policy no matter what party was in power. He also outlined the relation existing between the Minister of a department and the departmental officials. He appealed to members of the National Revenue service to realize the value of courtesy and common sense in their daily contacts with the public.

As a result, said Mr. Matthews, of the trend towards governmental regulation of business, it was obvious that additional responsibilities would be placed upon officials of government. So far, at least, as the Dominion Government was concerned, it would be necessary for cabinet ministers, already overburdened with responsibilities, to rely more and more upon the integrity, the knowledge, and the business judgment of the chief officials of their departments. The Civil Service must be able to rise to the occasion which presented itself and be adequate to these new responsibilities.

The possibilities, the Minister continued, of "getting into a rut" in the Civil Service were great. There was no more sorry sight than an officer, formerly efficient and filling his position with pride to himself and to the service, having his position "grow" away from him.

In England, it was well-known that the Service drew into its fold each year the cream of the crop from Oxford and Cambridge universities. In Canada it was different. Few of the graduates of the universities were attracted by the Civil Service. They felt that it did not offer sufficient scope for their ambitions, or sufficient remuneration. This was unfortunate, as both the Civil Service and the university graduates suffered as a result.

Mr. H. D. Scully declared he had the highest respect for the men on the firing line every day. These, he thought, were the real servants of the people. "We try," he said, "to be human and liberal in our interpretations of the laws the government calls upon us to interpret."

Mr. David Sim, introduced by Ronald M. Hall, Chief Excise officer for Walkerville, humourously observed that on that night the balance of trade was in favour of the Border Cities since one federal minister and two departmental commissioners were there and Hon. David Croll, Provincial Minister of Welfare and Municipal Affairs, was in Ottawa.

The following capable committee had charge of arrangements: W. J. C. Wright, Chairman, T. T. Burton, H. Hays, E. P. Quinlan and A. L. Spence.

OTTAWA: After twenty-six years of efficient service, F. M. Journeaux, Collector of Customs and Excise at the port of Ottawa, retired on superannuation January 1, 1935. Mr. Journeaux was born at Ottawa in 1868. He entered the Customs service in 1908 when he received his appointment as Collector. His retirement is much regretted by his colleagues.

On the occasion of his retirement on superannuation, January 1, 1935, after thirty years' service, F. J. Davis, Principal Clerk, Check Branch, was presented with a Gladstone bag by members of the staff. L. D. Warren, Chief Clerk, in making the presentation paid tribute to Mr. Davis' efficiency and mentioned the high regard in which he was held by his colleagues. Mr. Davis entered the Customs service in 1904. He was promoted to Senior Entry Checking Clerk in 1919 and to Principal Clerk in 1930.

MONTREAL: International air traffic through the Customs Air Harbour at St. Hubert, Quebec, during the month of November last, compared with November, 1933, was as follows:—

Aeroplanes inwards 27 (28), outwards 27 (28); passengers inwards 25 (30), outwards 52 (44); baggage inwards 36 pieces (43 pieces), outwards 70 pieces (59 pieces); bags of mail inwards 291, weight 5,289 pounds (310, weight 4,954 pounds), outwards 161, weight 2,794 pounds (158, weight 1,956 pounds); express parcels inwards 175 (229), outwards nil (3); value of aeroplane parts imported $11 ($320); flights cancelled owing to weather conditions, inwards 6 (5), outwards 7 (7).

Revenue at both the Customs express and Customs postal branch, Montreal, collected in November last, increased substantially compared with November, 1933. Collections at the express branch totalled $160,944, showing an increase of $25,286. Packages delivered numbered 9,910, increase 2,028; entries 2,025, increase 479. Collections at the postal branch amounted to $76,419, showing an increase of $7,079. Additional figures covering business transacted at the postal branch, in November last, were: parcels received 25,423, parcels cleared 24,906, parcels undelivered 517, entries passed 1,929.

NIAGARA FALLS: Both United States and Canadian international automobile traffic through the port of Niagara Falls was heavier in November last than in November, 1933. United States cars inwards and outwards increased by 7,110 and Canadian cars by 6,562, while the number of passengers carried increased by 29,880. Totals for the respective months were:—United States cars inwards 37,902 (34,630), outwards 35,466 (31,628); Canadian cars inwards 16,826 (13,624), outwards 16,859 (13,499); other vehicles inwards and outwards 5,923 (6,840); passengers 418,326 (388,446).

Sixty-day touring permits issued numbered 4,256, increase 1,183; twenty-four hour permits 33,555, increase 1,745; traveller's vehicle permits 139, increase 36; touring permits issued for Canadian cars leaving Canada 3,158, increase 1,220.

TORONTO: Business transacted at the Customs postal and express branches, Toronto, in November last increased at all points compared with November, 1933, as the following comparative figures show: postal branch—revenue collected $76,100 ($62,450), packages received 29,730 (23,703), packages delivered 26,782 (21,209), entries 2,488 (2,069): express branch—revenue collected $221,383 ($190,169), packages received 16,327 (14,851), entries 3,268 (2,923).

Aeroplanes entered and cleared at the Leaside Customs Air Harbour in November numbered 17. Seven of these were United States planes and 10 Canadian. Passengers numbered 10. In November 1933, six aeroplanes reported inwards and outwards, carrying a total of 9 passengers.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) Should the signature of a taxpayer or his representative appear at the bottom of Form B. 93-a (Excise Tax Payment) on the line marked "signed"? At some ports the signature of the taxpayer is obtained, while at others the name of the taxpayer is inserted by the officer, and again at others the signature of the officer taking the entry appears in this space. Which method is correct?

(2) Would it not simplify procedure and have the effect of increasing the revenue if travellers returning from Europe or the United States made a declaration setting out their goods purchased abroad, showing the purchase price of each article?

(3) What is the Customs procedure when a vaudeville or theatrical troupe enters Canada?

The answers are:—

(1) The signature of the taxpayer or his duly authorized attorney is required on B. 93-a in the space marked "signed" at the bottom of the form.

(2) It is not practicable to deal adequately with a question of this general nature in the *Question Box*, involving as it does

matters of departmental practice and procedure.

(3) The regulations pertaining to the admission of effects brought in by a vaudeville or theatrical troupe, such as costumes and scenery, are contained in departmental Memorandum No. 2192¾B of 22nd April, 1918, and No. 781 of 24th August, 1934. Musical instruments brought in by such troupes are admissible under the regulations contained in Memorandum 197 and supplements. There is a special regulation which has been in force for many years, although not yet issued in memorandum form, to the effect that animals such as horses and mules brought into Canada temporarily for theatrical purposes, may be admitted on deposit of $2.50 each as customs duty, and dogs for the same purpose on deposit of 75 cents each as customs duty, conditional on exportation of the animals within thirty days. These sums are to be taken to account under the usual customs entry, which is not deemed to be perfect until a customs foreign landing certificate is produced, or a certificate of exportation from the collector at the Canadian port of exit, either of which is required to be produced within three months from the time of entry. These deposits are not subject to refund.

These questions will be dealt with in the next number,—

(1) Referring to tariff item 558D, are goods, the product of Great Britain, entitled to a discount of ten per cent of duty where specific rate prevails? If so, why is the item couched in this particular language?

(2) During the season of navigation examing officers at ports often work from two to eight hours over their regular hours. At the close of navigation some of these officers may have a hundred hours or over to their credit. As conditions seldom permit time off during the shipping season, are officers permitted to reclaim extra hours worked with complete working days or must the time be taken in periods of less than eight hours?

(3) What is the procedure and what forms are required for putting through a destruction entry for goods unclaimed?

Direct Shipment Question

The following question was submitted to the Department recently:—

Where material is shipped from a point in the United States, say Chicago, for a designated port in Canada and is diverted at an intermediate point in the United States, say Minneapolis, to a different port in Canada, which United States point is considered by the Department to be the point of direct shipment to Canada?

Editor's Note:—The answer is—Chicago. Section 35 of the Customs Act requires the value to be determined by the fair market value of the goods when sold for home consumption in the principal markets of the country whence and at the time when the same were *exported directly to Canada.* The goods in the case submitted would be shipped directly to Canada from Chicago, notwithstanding the fact that the particular port of destination in Canada was afterwards changed at Minneapolis.

It must be understood, of course, that if it should be the fact that the point of direct shipment was not one of the principal markets of the country from which the goods were shipped, the value for duty would be the value at a principal market, computed as from the point of the direct shipment.

Further Suggestions

E. Thomas, Customs officer at Windsor, Ont., writes:—

Since you invite comment on the proposed combined Form E50 and Form E29 by officers interested, I would say that something along the line suggested would be a great improvement over the present Form E50. I, personally, would suggest that "No. of Cylinders," "Value" and "No. of Persons" be deleted and "Items to Check Out" be substituted. That would seem all that is necessary and in case of deposits involving cash still use the old Form E29.

The worst feature of all in the present Form E50 is the instructions on the cover stating a tourist may retain permit when crossing or re-crossing the border. This makes every tourist virtually a commuter and is the cause of much trouble every winter here trying to get cancellations for permits which have been kept by tourists at various ports. A permit should be good for *one trip only* and this would save the Department a lot of postage every winter.

Favours Combined Permit

A. R. Goucher, Collector at St. Stephen, N.B., writes:—

The suggestions and outline of combined Permit, E50/E29, appearing in the December issue of the *Review*, are just to my liking and entirely in keeping with my personal views of the subject.

I would not wish to add or detract in any way from the outline given but to endorse it in each detail as being exactly suitable to border travel conditions as at present constituted.

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

Quebec

Quebec (Amos): Clement Duchemin, Sub-Collector of Customs and Excise, L.S. O/P.

Ontario

Collingwood (Meaford): M. C. Wright, Sub-Collector of Customs and Excise, L.S. O/P.

Toronto (Acton): W. G. H. Middleton, Sub-Collector of Customs and Excise, Grade 1.

British Columbia

Vancouver: R. C. T. Downie, Office Boy; W. H. Watt, Customs Guard.

Administrative

J. I. Dore, Junior Chemist.

Audit

A. J. Doucet, Excise Tax Auditor; G. B. Brown, Excise Tax Auditor; H. W. Ford, Excise Tax Auditor; H. V. Gagnon, Excise Tax Auditor; Wm. Hill, Excise Tax Auditor; W. R. Lugsdin, Excise Tax Auditor; J. H. Ross, Excise Tax Auditor; A. L. Rothwell, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Sydney (Glace Bay): Daniel McGillivray, Sub-Collector of Customs and Excise, Grade 1 (super'd).

Quebec

Drummondville: Lucien Pare, Collector of Customs and Excise, Grade 2 (super'd).

Montreal: F. J. J. Bonetto, Special Exciseman, Grade 1 (deceased); S. E. Wheeler, Cashier and Computing Clerk (deceased).

Sutton (Highwater): L. E. Longeway, Customs Excise Examiner (services terminated).

Ontario

Kitchener (Waterloo): Adam Uffelman, Special Exciseman, Grade 2 (retired).

Napanee: J. M. Thomson, Collector of Customs and Excise, Grade 1 (super'd).

Ottawa: F. M. Journeaux, Collector of Customs and Excise, Grade 5 (retired); A. L. Duhamel, Customs Express and Postal Cashier (super'd); Patrick Mullin, Customs Appraiser (Divisional) (super'd); (Perth) W. E. Wright, Customs Excise Examiner (super'd).

Toronto: F. E. Orrom, Customs Truckman (resigned).

Manitoba

Winnipeg: J. E. Ross, Customs Appraiser (Divisional) (retired).

Inspection

H. B. Jackson, Inspector of Customs and Excise (deceased).

Investigation

Values

F. R. Greer, Investigator of Values (deceased).

Administrative

F. J. Davis, Principal Clerk (super'd).

TRANSFERS

J. H. F. Perron, from Customs Excise Clerk, Valleyfield, Que., to Customs Excise Clerk, Hull, Que.

George Johnson, from Customs Excise Examiner, Grade 1 O/P Camrose, Alta., to Customs Excise Examiner, Edmonton, Alta.

F. B. Shiels, from Customs Excise Examiner, Inspection Service, Superior, Wis., to Customs Excise Examiner, Windsor, Ont.

PROMOTIONS

V. C. Nauman, from Controller of Excise Taxes to Assistant Commissioner of Excise, Ottawa.

L. F. Jackson, from Assistant Dominion Customs Appraiser to Dominion Customs Appraiser, Tariff Branch, Ottawa.

Edw. Richards, from Assistant Dominion Customs Appraiser to Dominion Customs Appraiser, Values Branch, Ottawa.

A. H. C. Williams, from Textile Expert to Dominion Customs Appraiser, Ottawa.

R. W. Thornton, from Assistant Inspector of Customs and Excise, to Inspector of Customs and Excise, Saint John, N.B.

DISMISSALS

Toronto, Ont. (West Toronto): Henry Shiels, Express and Postal Computing Clerk (for misappropriation of Crown funds).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1933 AND 1934.

—	1933	1934	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	5,983,079 05	6,224,816 80		
Less Refunds and Drawbacks	437,638 33	726,439 00		
Net	5,545,440 72	5,498,377 80	....	47,062 92
Excise Taxes	9,912,747 01	9,826,803 57		
Less Refunds and Drawbacks	145,289 17	240,343 01		
Net	9,767,457 84	9,586,460 56	....	180,997 28
Excise Duties	3,419,952 17	4,053,533 37		
Less Refunds and Drawbacks	33,577 77	38,813 20		
Net	3,386,374 40	4,014,720 17	628,345 77	....
Sundry Collections	61,577 67	50,812 73		
Less Refunds and Drawbacks	3 27	Nil		
Net	61,574 40	50,812 73	....	10,761 67
Net Totals	18,760,847 36	19,150,371 26	628,345 77	238,821 87
Net Increase	....	....	389,523 90	

TOTALS FOR NINE MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	52,781,631 45	63,244,084 29		
Less Refunds and Drawbacks	5,148,567 19	6,365,289 03		
Net	47,633,064 26	56,878,795 26	9,245,731 00	....
Excise Taxes	78,144,652 37	85,626,870 34		
Less Refunds and Drawbacks	1,392,055 28	1,768,940 32		
Net	76,752,597 09	83,857,930 02	7,105,332 93	....
Excise Duties	28,683,669 62	35,006,160 43		
Less Refunds and Drawbacks	384,089 69	433,071 06		
Net	28,299,579 93	34,573,089 37	6,273,509 44	....
Sundry Collections	621,546 22	527,810 70		
Less Refunds and Drawbacks	310 44	51 22		
Net	621,235 78	527,759 48	....	93,476 30
Net Totals	153,306,477 06	175,837,574 13	22,624,573 37	93,476 30
Net Increase	....	....	22,531,097 07	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF DECEMBER, 1933, AND DECEMBER, 1934.

—	December 1933	December 1934	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,724,742 09	2,487,402 41	*237,339 68*	....

TOTAL FOR NINE MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	54,511,087 32	54,720,648 09	....	209,560 77

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER, AND THE NINE MONTHS ENDED DECEMBER, 1933 AND 1934

—	December, 1933		December, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	50,928,856	....	60,850,223
Total Exports (Foreign Produce)	....	695,563	....	545,216
Principal Items of Exports—				
Wheat ... Bush.	17,457,963	11,300,336	17,336,206	13,405,509
Wheat flour ... Brls.	418,183	1,471,708	340,751	1,297,481
Fish ... Cwt	450,232	1,956,971	345,903	2,038,919
Furs ... $	....	2,162,102	....	2,301,175
Meats ... Cwt.	96,869	1,165,442	158,986	1,977,194
Cheese ... Cwt.	64,085	688,291	29,270	411,802
Planks and boards ... M ft.	99,393	1,740,492	98,338	1,780,361
Wood pulp ... Cwt.	1,047,701	1,994,889	1,116,159	2,184,043
Newsprint ... Cwt.	3,712,737	6,437,759	4.902,713	8,549,714
Automobiles and parts ... $	....	744,416	....	768,259
Copper, partially manufactured ... Cwt.	222,364	1,664,175	220,291	1,441,630
Nickel, unmanufactured ... $	....	1,785,790	....	1,727,161
Imports entered for consumption—Free goods	....	15,293,430	....	16,196,326
Imports entered for consumption—Dutiable goods	....	20,074,123	....	23,063,825
Total imports entered for consumption	....	35,367,553	....	39,260,151

—	Nine months ended December, 1933		Nine months ended December, 1934	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	437,211,004	....	510,755,087
Total Exports (Foreign Produce)	....	4,596,946	....	5,301,414
Principal Items of Exports—				
Wheat ... Bush.	151,830,018	102,994,326	144,208,818	115,182,598
Wheat flour ... Brls.	4,349,736	15,387,698	3,783,531	14,035,399
Fish ... Cwt.	2,490,610	16,148,483	2,376,181	17,519,497
Furs ... $	....	7,113,615	....	7,959,379
Meats ... Cwt.	784,749	9,385,035	1,262,709	16,569,917
Cheese ... Cwt.	730,463	7,933,632	592,472	6,329,098
Planks and boards ... M ft.	880,303	15,378,700	1,037,419	20,178,127
Wood pulp ... Cwt.	9,899,241	18,663,468	9,105,787	19,015,678
Newsprint ... Cwt.	29,297,482	54,331,083	36,808,824	63,171,270
Automobiles and parts ... $	....	8,404,216	....	15,124,629
Copper, partially manufactured ... Cwt.	1,988,753	14,231,358	2,489,334	18,073,014
Nickel, unmanufactured ... $	....	20,127,916	....	20,842,858
Imports entered for consumption—Free goods	....	139,268,182	....	173,852,786
Imports entered for consumption—Dutiable goods	....	181,027,844	....	226,267,015
Total imports entered for consumption	....	320,296,026	....	400,119,801

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National Revenue Review

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In this Issue

SHIPPING AT SAINT JOHN AND HALIFAX
Active season now in full swing

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Past calendar year showed increase

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NEWS AND COMMENT, STAFF CHANGES
INCOME TAX RETURNS, QUESTION BOX AND
LETTER BAG

February, 1935

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No. 5

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

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J. Sydney Roe, Editor

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A Twinge of Conscience

A POSTAL money order for fourteen dollars, enclosed with a slip of paper bearing the pencilled words *Conscience Money,* was received by the Inspector of Income Tax, Toronto, on January 8, 1935. The envelope, postmarked Toronto, was addressed to the Receiver General of Canada, Income Tax Division, Toronto.

A Word of Reminder

THIS is a word of gentle reminder to a very small minority in the service:—

Reference was made in the columns of the REVIEW on a previous occasion to complaints reaching the Department regarding debts incurred by officers of Customs and Excise which had been allowed to run for long periods without any serious effort being made to liquidate them.

Complaints of this nature have not been numerous of late, but from time to time letters are received drawing attention to the non-payment of accounts by members of the Customs-Excise service. The time of departmental officials should not be taken up with such matters which are strictly personal. Apart from this, however, and the annoyance delinquents cause their creditors, it should also be borne in mind that it is not fitting that officers of the Customs-Excise service, many of whom in the performance of their duties come into close contact with the public, should be under financial obligation to merchants and others, and any officer in this position should make an earnest and prompt effort to retire any outstanding accounts.

To and Fro on the Border

ALTHOUGH December is regarded as a quiet month for tourist travel, it is interesting to note that automobiles entered and cleared through the port of Niagara Falls in the final month of 1934 increased by over sixty-six hundred compared with December, 1933. The total number of cars, inwards and outwards, for the respective periods was 103,452 and 96,814, and the number of passengers carried 401,187 and 389,108. Other vehicles, inwards and outwards, for the respective months totalled 5,243 and 6,761. Automobile traffic during December, 1934, in detail was as follows:—United States cars inwards 35,416, outwards 32,369; Canadian cars inwards 17,956, outwards 17,711.

Sixty-day touring permits issued in December, 1934, numbered 2,650 compared with 2,660 issued in December, 1933. Twenty-four hour permits totalled 32,943 compared with 33,810, traveller's vehicle permits 74 compared with 66, permits issued for Canadian cars outwards 2,416 as against 1,719.

Departmental Rulings

Pyrex Oven or Tableware which, after being used for the purpose of cooking food in an oven, is set temporarily in a metal frame while serving the food at a dining table, is considered not to be entitled to entry under tariff item 326a as for mounting, but is classified under tariff item 326 in accordance with the decision of the former Board of Customs, set forth in Appraisers' Bulletin No. 1809.

"Burdick" Electric Light Bath Cabinet, per descriptive illustration. Tariff Item 445k.

Shelving of Iron or Steel, painted, not in the form of cabinets but consisting of shelves, bases, uprights, cross members, backs, and shelf supports, to be put together after importation, for use in stock rooms, warehouses, factories, etc., for the purpose of storing merchandise. Tariff Item 446a.

"Lino-Tabler" Multiple Broach, specially designed for preparing horizontal printing rule so that the vertical printing rule may be inserted therein, in order that the vertical lines may be printed at the same time as the horizontal lines and other printed matter. Tariff Item 412d.

"Wells" Cross Rule Form Machine, per illustration, designed for the slotting of printing rule so that it can be placed in the form with the type for the purpose of printing the regular printed matter as well as the vertical and horizontal lines in one operation. Tariff Item 412d.

Ben Day Shading Apparatus, when for use in shading plates in the production of printing plates by the photo-engraving process. Tariff Item 412a.

Canadian Trade in 1934

CANADIAN trade in the calendar year 1934 went over the billion dollar mark for the first time since 1931. The total was $1,173,373,000 compared with $939,000,000 in 1933, $954,454,000 in 1932 and $1,245,341,000 in 1931. This was an increase of 24·9 per cent over 1933 and 22·9 per cent over 1932, but a decline of 5·7 per cent from 1931.

Domestic exports increased from $493,808,000 in 1932 to $531,751,000 in 1933 and $652,887,000 in 1934, a gain of 22·8 per cent over 1933 and 32·2 over 1932. Domestic exports were $605,336,000 in 1931, so that 1934 showed a gain of 7·2 per cent over that year.

Imports declined from $452,614,000 in 1932 to $401,214,000 in 1933 but increased to $513,471,000 in 1934, a gain of 28 per cent over 1933 and 13·4 per cent over 1932.

Canada's visible trade balance for the period, January-December, 1934, was favourable to the extent of $146,431,000, compared with a favourable trade balance for the same period in 1932 of $49,225,000, and in 1933 of $136,569,000. The improvement, therefore, in Canada's trade balance for the period, January-December, 1934, over the similar period in 1932 amounted to $97,206,000, and compared with the same period in 1933, to $9,862,000.

Intermediate Tariff Extended for Further Period

BY Order in Council (P.C. 88) dated 14th January, 1935, the benefit of the intermediate tariff is extended from 1st January, 1935, to products originating in and coming from Austria when imported direct, conveyed without transhipment from a port of Austria or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada.

The Order in Council provides that this arrangement shall continue in force until three months after either party shall have given notice to the other of its intention to terminate it. Accordingly, the benefit of the Intermediate Tariff shall be extended to Austrian products, as provided herein, until collectors are otherwise instructed.

Tariff Change By Order in Council

BY Order in Council (P.C. 51), dated 14th January, 1935, the following regulation was established under the authority of paragraph (*k*) of Section 284 of the Customs Act, effective on and after 19th January, 1935:—

"The goods enumerated in the following Item, when imported for use in Canadian manufactures, as hereunder described, shall be subject to the several rates of duties of Customs, if any, set opposite the said Item, that is to say:

Sheet cellulose acetate, in rolls, when imported by manufacturers of sensitized photographic film, for use exclusively in the manufacture of sensitized photographic film in their own factories.

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item No. 822)."

Mr. Caven Honoured

AMONG the Canadians included in the New Year's honours conferred by His Majesty is W. W. Caven, formerly Dominion Inspector of Excise, who received the Order of the British Empire. This mark of distinction was heartily acclaimed by Mr. Caven's many friends in and out of the Department. Mr. Caven retired on December 31, 1933, after fifty-two years service. Among the many letters of felicitation sent to him, was the following:—

Your former colleagues in the inspectorate of the Excise division of the Department, presently assembled in Ottawa, in general conference, desire jointly and severally to take cognizance of the distinction that has just been conferred on you by His Majesty.

It is a matter of no small gratification to every one, in both the inside and the outside services, that so fitting a tribute should issue to one who has contributed so markedly to the public service of Canada during more than half a century.

This letter does not purport to assume the character of a public address. Rather is it a mere expression of the individual and collective sentiment of a few friends who have worked with you—some for many years—in the public service. Yet we feel we are but expressing the gratification felt on every hand, that one so worthy should be so signally honoured by his Sovereign.

That you may live long to enjoy the honour is the wish of us all, and that it will be borne with the dignity that has characterized your long devotion to the public service of Canada, we feel assured.

(Sgd.) David Murray, A. C. McFee, A. L. Graham, W. J. Brown,
H. R. Wilson, A. Ballentine.

Indecent Publications

UNDER the heading *Difficult Work Well Done* the following editorial appeared in the *Toronto Globe* recently:—

The public will be pleased to learn that the Examiner of Publications, acting under the Customs Division of the Department of National Revenue, has been active during 1934 in checking the flow of indecent literature and pictures always finding its way into Canada. This is one of the most difficult tasks confronting any official, as purveyors of this kind of filth are ingenious in their methods.

Collectors of Customs and Excise, officers of various organizations and citizens generally forward samples of imported books and other publications to headquarters, where judgment is passed. During the year the Examiner of Publications scrutinized 1,024 suspected importations of this kind of literature, and recommended that 59 of these be forbidden entry to the Dominion. Shipments covering 510 individual titles were returned to the exporters in other countries.

The task of the Examiner of Publications, Mr. Sydney Roe, is made more difficult by neglect of individual citizens to forward to the Department books and pictures of this nature that come under their notice. The public can help, and is asked to help, in checking importation of publications that are unfit for reading by all decent people, and especially dangerous to youth. Mr. Roe and his staff are doing effective work in combating the entry and distribution of putrid literature, of which there appears to be an endless supply, and the citizens of Canada can—and should—do more than they are doing to assist in revealing such stuff wherever they find it in circulation.

Past Shipping Season at Montreal

DURING the past shipping season, April to December, 1934, at Montreal, a total of 177 vessels entered from sea, compared with 191 vessels entered during the corresponding period of 1933. Passengers disembarked numbered 31,444, made up of cabin 12,494, tourist 8,667, third class 10,283. The 1933 total was 30,707 passengers, made up of cabin 12,757, tourist 8,310, third class 9,640. Baggage received totalled 81,931 pieces compared with 94,687 pieces; baggage examined 78,856 pieces compared with 92,333 pieces; baggage in bond 3,075 pieces compared with 2,354 pieces. Collections received by the wharf baggage staff for the respective periods amounted to $19,563 and $21,883.

Business Was Good

ALTHOUGH the Christmas and New Year holiday season is now a thing of the past, additional reports from Collectors at Montreal, Winnipeg and Vancouver indicate that an increased volume of business was transacted at the Customs postal parcels and express branches.

At both branches in Montreal, in December last, there were increases at all points compared with December, 1933. Totals covering December, 1934, together with amount of increase, were:—postal branch—collections $68,364, increase $2,183; parcels received 27,137, increase 3,190; parcels cleared 26,863, increase 3,458; entries passed 1,970, increase 201. Express branch collections were $156,416, an increase over receipts for December, 1933, of $10,145. Packages delivered totalled 10,225, an increase of 1,008; entries 1,965, an increase of 48.

Business transacted at both the Customs express and the Customs postal branch, Winnipeg, during December last, increased over December, 1933. Totals for the respective months were: express branch—collections $17,502 ($16,438); packages 2,839 (2,568); entries 549 (479): postal branch—collections $15,028 ($10,889); packages 11,966 (11,714).

At the Customs postal branch, Vancouver, during December, 1934, collections were $19,935 compared with $15,223 in December, 1933, an increase of $4,712. Packages received numbered 13,126 compared with 10,536, an increase of 2,590. At the Customs express branch $14,126 was collected in December last year as against $12,800 in the same month of 1933, showing an increase of $1,326. Packages received totalled 2,853 as against 2,090, an increase of 763.

Movement of Wheat

DURING the week ending January 18, 1935, export clearances of wheat were as follows, with the 1934 figures in brackets: Vancouver-New Westminster 733,000 (1,615,000), Saint John 382,000 (409,000), Halifax 220,000 (40,000), United States ports 188,000 (1,363,000), Total 1,522,000 (3,426,000), Twenty-five weeks: Vancouver-New Westminster 21,828,000 (23,202,000), Montreal 18,695,000 (31,927,000), United States ports 12,358,000 (12,073,000), Churchill 4,050,000 (2,708,000), Sorel 2,807,000 (5,288,000), Quebec 1,762,000 (8,492,000), Saint John 1,551,000 (1,338,000), Halifax 220,000 (355,000), Prince Rupert 301,000 (nil), Total 63,572,000 (85,383,000).

The visible supply of Canadian wheat on January 18 was 253,950,000 bushels compared with 256,712,000 the week before and 235,181,000 a year ago. Canadian wheat in the United States amounted to 26,164,000 as against 10,803,000 last year. United States wheat in Canada was shown as 1,049,000 compared with 2,249,000.

The December, 1934, export of wheat to the United Kingdom was 8,413,071 bushels of the value of $6,623,064 as against 13,087,802 at $8,441,250 a year ago. The total export was 17,336,206 bushels at $13,405,509 compared with 17,457,963 at $11,300,336 in December, 1933. The December export of wheat flour to the United Kingdom was 175,217 barrels of the value of $656,372 compared with 190,076 barrels at $641,526 a year ago, a decrease in volume but an increase in value. The total export was 340,751 at $1,297,481 compared with 418,183 at $1,471,708.

The Historic Port of Quebec

THE old historic port of Quebec has had a long and notable line of Customs-Excise officials. Beginning with J. W. Dunscomb who, as Commissioner of Customs at Quebec, controlled the destinies of that port for forty years, F. J. Julien of the Customs-Excise staff at Quebec has furnished the REVIEW with the following record of successive Collectors to the present time. Mr. Dunscomb was appointed Commissioner of Customs in 1843 and held that important post until 1883. He was a merchant by profession and was born in Bermuda in 1809. Dr. J. G. Blanchet, M.P., as Collector of Customs, took charge of the port in 1883, remaining in office until his death in 1890. He was succeeded by Lt.-Col. J. Bell Forsyth who held office from 1891 until 1912 when he was superannuated. Captain W. H. Carter, Collector 1912-1914, was born at Plymouth, England, in 1836. He was appointed Landing Waiter at Quebec in 1871, promoted to the position of Surveyor of Customs in 1901 and to Collector in 1912. His successor, E. M. Chinic, was appointed Acting Surveyor of Customs in 1912 and was promoted to Collector in 1914, which position he held until superannuated in 1922. Mr. Chinic was Reporting Officer at Quebec for the Naval Intelligence Department during the world war. He was followed by J. B. A. Larue. Mr. Larue was appointed Deputy Collector of Inland Revenue for the Division of Quebec in 1898, Acting Collector of Inland Revenue in 1917, and was promoted to the position of Collector of Customs and Excise and Registrar of Shipping in 1922. In 1933 Mr. Larue was superannuated and was succeeded by the present Collector, J. S. deBilly. Mr. deBilly entered the service of the Inland Revenue Division, of what was then known as the Department of Customs and Inland Revenue, in 1920, at Quebec, as acting Accountant and, prior to his appointment as Collector, filled successively the offices of Assistant Inspector of Customs and Excise, Supervising Excise Tax Auditor and Special Excise Tax Auditor.

Quebec's Tourist Season

FOREIGN automobiles entered for touring purposes in the province of Quebec in 1934 totalled 369,995; of this number 170,969 came in for a period not exceeding twenty-four hours and 199,026 for a period of from two days to two months.

Newsprint Export in December

CONSIDERABLE gain was shown in the export of newsprint paper in December, 1934, as compared with December, 1933. The total export of newsprint was reported at 4,902,713 cwt. valued at $8,549.704 compared with 3,712,737 cwt. at $6,437,759. The United States took the bulk at 4,250,115 cwt., the United Kingdom 238,026 cwt., Australia 117,877, and Japan 104.484, with lesser amounts to 18 other countries. The total export of paper and manufactures of paper was valued at $8,954,346 in December compared with $6,712,891 in December, 1933.

Imports of Tea and Coffee

IMPORTS of tea in November, 1934, amounted to 3,450,000 pounds. During the eight months ending November the amount was 20,006,000 pounds compared with 16,856,000 a year ago. Green coffee imports in November amounted to 2,473,000 pounds, coming mainly from the following countries: Brazil 879,000 pounds, Colombia 610,000, British East Africa 440,000, Jamaica 350,000, United Kingdom 83,000. Coffee imports in the eight months ending November, 1934, were 22,132,000 pounds compared with 19,960,000 a year ago.

Change in Customs-Excise Ports

GORE BAY, an outport and warehousing port under the survey of the port of Sault Ste. Marie, Ontario, closed from 1st January, 1935.

Imports of Raw Sugar in 1934

THE imports of raw sugar in 1934 amounted to 855,313,800 pounds, compared with 786,008,300 in 1933. The amount which came from British Empire countries last year was 654,304,500 pounds, and from foreign countries 201,009,300. The following were the quantities from the chief countries of origin: British West Indies 338,676,700 pounds, San Domingo 136,948,200, Fiji 104,322,000, British Guiana 92,509,600, British South Africa 61,229,100, Australia 60,296,700, Cuba 57,327,100, British East Africa 14,375,600, Dutch Guiana, 3,185,200, Mexico 2,264,400, Dutch East Indies 1,287,400.

Canada's Exports of Forest Products

THE total exports of Canadian forest products during the twelve month period ended October, 1934, were valued at $155,177,000, compared with $127,377,000 in the corresponding period of 1933, an increase of $27,800,000, or nearly 22 per cent. Included in this total was $65,459,000 worth of paper, 99 per cent of which was newsprint paper. An increase of 80 per cent is shown in exports of forest products to the United Kingdom, which amounted to $25,612,000. Exports to the United States were valued at $104,358,000 compared with $95,692,000.

Regarding Rubber Footwear

RUBBER footwear, including rubber soled canvas shoes, has been recently imported into Canada in such large quantities that the Canadian industry and the labour employed therein are seriously menaced. This situation called for immediate action, and under the authority of an Order in Council passed under the provisions of Section 43 of the Customs Act, minimum values for duty purposes have been fixed by the Minister of National Revenue and notification thereof issued in the form of an Appraiser's bulletin. This measure is designed to protect the Canadian industry and labour. Section 43 does not apply, of course, to countries entitled to the British Preferential Tariff.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Ten Months of the Fiscal Year January 1934 and January 1935 (Decrease marked *).

Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	125,220 77	306,425 72	181,204 95
Halifax........	854,473 50	909,933 86	55,460 36
St. John.......	589,604 41	543,318 77	* 46,285 64
Quebec........	1,034,019 86	891,011 60	* 143,008 26
Montreal......	17,725,468 17	17,004,277 84	* 721,190 33
Ottawa........	4,850,133 17	4,201,797 11	* 648,336 06
Kingston......	156,040 06	161,326 60	5,286 54
Belleville......	386,779 01	374,924 72	* 11,854 29
Toronto.......	16,092,624 38	17,455,285 34	362,660 96
Hamilton......	3,597,546 58	3,614,367 47	16,820 89
London........	4,588,881 27	4,665,433 97	76,552 70
Ft. William....	162,790 79	136,784 37	* 26,006 42
Winnipeg......	1,759,266 03	1,813,155 96	53,889 93
Regina........	208,837 12	183,702 58	* 25,134 54
Saskatoon.....	129,540 70	90,108 67	* 39,432 03
Calgary.......	933,439 74	827,597 05	* 105,842 69
Edmonton	343,884 93	347,421 79	3,536 86
Vancouver.....	3,594,119 26	3,937,674 29	343,555 03
Yukon...	25,288 86	16,292 66	* 8,996 20
Total......	57,157,958 61	57,480,840 37	322,881 76

HERE AND THERE

A border Customs officer sent the *Editor* the following quotations from Shakespeare, with the suggestion that motorists may find them novel and interesting:—

I like the new tire—*Much Ado About Nothing, III, 4.*

O, how the wheel becomes it!—*Hamlet, IV, 5.*

To climb steep hills requires a slow pace at first—*Henry VIII, I, 1.*

Whence is that knocking?—*Macbeth, II, 2.*

The battery once again!—*Henry V, III, 3.*

Horns make me mad!—*Merry Wives of Windsor, III, 5.*

Will this gear ne'er be mended—*Troilus and Cressida, I, 1.*

A horse! a horse! my kingdom for a horse! —*Richard III, V, 4.*

Apparently there are maggots and maggots. The Oxford English Dictionary has many meanings for this word maggot, but not one of them covers the use made of it in an old Order in Council handed the *Editor* recently. The dictionary refers to it chiefly as a worm or grub. The maggot, however, mentioned in the Order in Council, dated Friday, 24th April, 1891, has an entirely different meaning. The faded old leaflet is headed with the British Coat of Arms and the words *Government House,* and is signed by John J. McGee, Clerk, Privy Council. It reads in part:—

> His Excellency the Governor General in Council. His Excellency under the authority conferred upon him by Section 248 of The Customs Act. . . . . and by and with the advice of the Queen's Privy Council for Canada, is pleased to order that Item No. 24 of the Customs duties . . . . . .shall be, as regards Papier Mache Shoe Buttons, commonly known as "Maggots," interpreted as requiring payment of duty thereon at the rate of five cents per great gross and twenty per cent ad valorem—and the same is hereby so interpreted accordingly—such buttons being sold by, and the term great gross being commercially applied thereto.

What is a cocket card? On receipt of such an article, yellowed with age, recently, from T. W. Cole of the Customs-Excise staff of the port of Winnipeg, the *Editor* was obliged to consult the dictionary for a satisfactory explanation. There he found the following meanings of the word *cocket:*—A seal belonging to the King's Custom House: a document sealed by the officers of the custom house, and delivered to merchants as a certificate that their merchandise has been duly entered and has paid duty: a custom house or customs office: the customs duty.

The cocket card which the *Editor* received is dated 1827. It measures 4½ by 5½ inches and bears a red seal of wax on which are stamped the words *Searchers Customs, London.* The card is filled out as follows:—Number of Cockets—forty-two: Ship—Westminster: Master—Forbes Michie: Port—Hudsons Bay: Date of Clearance—7 June, 1827: Searcher's Office, London—7 June, 1827, Buckley, Searcher: Date of Clearance with the Collector—7 June, 1827, R. Fallis, Collector. Cocket Card.

In spite of the preference for coal and other fuels for heating purposes in Canada, a large amount of wood is still so used. The quantity used in normal years is estimated at 913 million cubic feet, or 9,611,223 cords. Fuelwood formed about thirty per cent of the total amount of wood cut in the Dominion for all purposes. During the past two or three years there has been a large increase in the amount of wood used for fuel.

Canadian potatoes find their way into many countries. Recent shipments of potatoes from the ports of Saint John and Halifax have been destined for Bermuda, Haiti, Cuba, Jamaica, Maine, New York and a number of the islands of the West Indies. Potatoes have also been shipped from Vancouver on the Pacific coast to Shanghai, Singapore, Penang and Hong Kong.

TWO SENIOR OFFICERS GAIN PROMOTION

Two important promotions in the staff of senior officers at headquarters have gone into effect. L. F. Jackson and Edward Richards, formerly Assistant Dominion Customs Appraisers, are promoted to be Dominion Customs Appraisers. These officers are well known in the service, and to business interests in Canada.

L. F. JACKSON.

Leon Frederick Jackson is Chief of the Customs Tariff Branch, and as such, has direction of administration of the Customs Tariff and investigational work to determine whether imported goods are of a class made in Canada. He is one of the veterans of the Department, joining it in 1903. For upwards of twenty-three years he has been a valued officer in the tariff section of the Appraisers Branch, and since the death of the late John A. Watson in 1931 has had charge of it. He has a high reputation as an expert in tariff matters.

In 1929 when the tariff schedule on "Metals and Manufactures Thereof" was up for revision and public hearings were being held by the Advisory Board on Tariff and Taxation Mr. Jackson was, at the request of the Chairman, attached to that body in an advisory capacity.

He has appeared on several occasions before the present Tariff Board in defence of departmental rulings under appeal.

Captain Jackson is also well known in military circles. In 1914 he received the Colonial Auxiliary Forces Long Service Medal for twenty years continuous service in the Canadian Militia. He served over four years in the Canadian Field Artillery, Canadian Expeditionary Force, during the Great War. Mentioned in despatches by Sir Douglas Haig he received the Croix de Guerre (French) with bronze star, in addition to the British War Medal and the Allies Victory

EDWARD RICHARDS.

Medal. He also served in the Boer War, receiving the Queen's South African Medal and three bars.

Edward Richards has charge of the Customs Values Appraising section of the Appraisers Branch of the Department, entering the service in 1912. He graduated from the faculty of Applied Science of the University of Toronto in 1900, in Electrical and Mechanical Engineering. He held the position of Assistant Engineer, Hydro-Electric Power Commission of Ontario, and at the time of his appointment to the Customs service in 1912 he was Purchasing Engineer of the Toronto Hydro-Electric system. Mr. Richards entered the Department as Acting Dominion Appraiser, and a few months later was placed in charge of the Values Appraising service, with which branch the whole of his departmental career has been associated. In 1919 Mr. Richards was made Assistant Dominion Appraiser.

The activities of the values appraising section consist, among others, of the investigation of market conditions in exporting countries, and consideration of reports of investigating officers. Cost investigations are made in cases of goods imported into Canada under the circumstances provided for in the Customs Act, also investigations as to origin of goods for purposes of proper entry under the British Preferential, Treaty, or Intermediate Tariffs.

A PROMOTION OF INTEREST

Another promotion of interest at headquarters is that of A. H. C. Williams, who joined the Department in 1921 as Textile Adviser and has recently been made Dominion Customs Appraiser. Mr. Williams is a native of Manchester and entered the Manchester Municipal College of Technology on a scholarship in 1890. In 1893, while still a student of this institution, he won the Silver Medal and First Prize awarded by the City and Guilds of London Institute (The Cloth Workers Company) for cotton weaving in the honours grade. He entered the textile machinery business in Manchester the same year, after graduation, and six years later, 1899, was sent to Mexico to manage the branch house in that country of a firm exporting all kinds of textile machinery. He remained in Mexico twelve years and acquired a fluent knowledge of the Spanish language. After further experience in England and in Canada, he entered the service of the Department of National Revenue in 1921.

A. H. C. WILLIAMS.

During the past year Mr. Williams was sent on a special mission to the United Kingdom in connection with the cotton and linen industries. He makes periodical trips to the principal ports of the Dominion with the object of insuring uniformity in the Tariff treatment accorded to importations of textiles.

SUBSTANTIAL INCREASE IN TONNAGE AT HALIFAX

Past Year was Active One at Busy Port

FOR the first time in its history the port of Halifax in 1934 passed the 2,000,000 mark for cargo tonnage handled in one year, showing a substantial increase over the total for 1933, which was 1,751,028 tons. This increase was not confined to any one time or any one commodity, but was practically continuous throughout the year and of a very general nature. The forest products show the biggest percentage increase of any group, reflecting the improvement in the lumber market and the increased shipments to the United Kingdom. In the group of manufactures and miscellaneous there were increases in twenty out of the twenty-five items, the increases being in such diverse commodities as gasoline, sugar, iron and steel, cement, agricultural implements, automobiles, newsprint and paper board. A classification of cargo tonnage, according to trade routes, shows that nearly half the increase was in trade route No. 1 Trans-North Atlantic. The cold storage terminal, which the Commissioners have been operating for the past year, did more business in 1934 than in any year of its history, and prospects for the future are excellent.

This illustration shows the S/S *Canadian Britisher*, the first steamer to dock at the new Pier "B" at Halifax. She loaded a general cargo for Australia.

Some very heavy general cargoes have been entered through the port this season, including upwards of a million bushels of South African corn. There is every prospect of continued lumber shipments to the United Kingdom, and the transhipment business, which holds the hope of large future increases, continues to expand.

New Pier Fine Structure

Completion of Pier "B" which was officially opened by Rt. Hon. R. B. Bennett on December 10, 1934, adds to the facilities of the port of Halifax, one of the finest structures of its kind in the world. It marks the first expansion of large proportions in port equipment at Halifax, under the Harbour Commission form of administration. The new pier increases the accommodation for ocean vessels at Halifax from 17 to 21 berths.

The new port unit is 1,250 feet long. Extending into the harbour at right angles to the shore it affords berthing accommodation for four ships, the water varying in depth from a minimum of 35 feet at low water, at the two inner berths, to 70 feet or more at the outer end of the pier.

The pier is 300 feet wide. The two main one-storey transit sheds, which parallel the docks, are each 1,100 feet long and 945 feet wide. The uncovered dockside working area consists of a strip of the pier 19 feet wide, the entire length of each of the main transit sheds. Single line railway tracks run the length of both strips permitting transfer of freight directly from ship to railway cars and from cars to vessels.

At the deepwater end of the pier is another one-storey transit shed, with a floor area of 73 by 80 feet, connecting the two main sheds. The open dockside area of the shed is 25 feet wide.

Halfway down the main sheds are brick fireproof walls with wide doors permitting the vehicular traffic to move freely through the sheds.

The transit shed construction is steel framework, with galvanized iron sheathing for walls, in which a total of 168 doors are set, allowing free passage of freight to and from the sheds the entire length of all walls.

The roof is of wood planking, covered with roofing paper, tarred and gravelled. The sheds are provided with an automatic sprinkler system which by means of a centrifugal pump forces sea water to 3,349 nozzles. Electric lighting supplies 157,000 candle power of illumination for night work, which can be carried on within the sheds and along the docks as conveniently as in daylight. Floor area totals 229,120 square feet, providing storage capacity of 2,000,000 cubic feet, the flooring of all sheds being of concrete six inches thick and gently sloping to provide drainage. An open area, 73 feet wide by 1,000 feet long, has been laid out between the two main transit sheds for railway and trucking services.

Offices occupy the upper floors of the two-storey buildings at the land-end of the pier, while the lower floors provide heated storage for perishable freight.

GAIN AT SAINT JOHN

SAINT JOHN'S 1933-34 shipping season showed substantial gains over that of the previous year, according to a statement issued recently by the Saint John Harbour Commissioners. Principal commodities exported were flour, automobiles, newsprint and lumber, and these were destined for the most part to British Empire countries. Cattle exports, also, showed decided improvement over previous year, this port possessing some of the finest facilities for handling cattle found on the Atlantic seaboard.

An outstanding accomplishment of the Harbour Commissioners for the past season was the completion of the new pier and quay in the Navy Island area. These were officially opened in February, 1934, and provide accommodation for three lines of steamers. A new railway terminal adjacent thereto enables through traffic to be handled speedily. The Commission's new elevator, constructed to serve these berths, was placed in service last spring and a substantial quantity of grain was secured for summer storage.

During the past four years the Harbour Commission has been straightening the harbour channel, providing an entrance 600 feet wide. This work will entail an expenditure of $2,000,000. Demolition of berths Nos. 1, 2, 3, and 4, destroyed by fire in 1931, was begun last August, and construction of the new berths will commence as soon as weather conditions permit next spring. With the completion of these facilities the port of Saint John will be equipped to handle a maximum of traffic for years to come.

A new service to London was established during the past season. This port, also, has been selected as the terminus for two new lines of steamers to China, Japan and the Far East, regular sailings of which will be maintained during the winter.

NOTES FROM THE EXCISE DIVISION

PENDING REVISION

An official Circular dated January 22, 1935, signed by Mr. Sim, Commissioner of Excise, reads as follows:—

Pending the revision of the Excise duty regulations, under authority of this letter the following procedure will apply in connection with the export of Canadian stemmed leaf tobacco by licensed Stemmers.

When stemmed tobacco is exported from a licensed stemmery it will be required only that the licensee make out a form E. 132, in duplicate, altered to suit export purposes, with an accompanying D-57 (Export Bond), which Bond will be given in an amount at the rate of 40 cents per pound upon the tobacco so entered for export. The necessary B-13 Customs form, as is required by that Division for all exports, shall be made in quadruplicate, the fourth copy of which will be returned to the Collector and attached to the D-57, and will constitute cancellation of Bond. One copy of the E-132 shall be retained at the Port office, and the duplicate forwarded to the Port of Exit for certification by the Customs Officer and return, together with one copy of the completed B. 13.

The requirements of Circular 441-C as regards the exportation of stemmed leaf tobacco are amended accordingly.

INSTRUCTIONS TO COLLECTORS

The following official circular, signed by D. Sim, Commissioner of Excise, dated January 10, 1935, has been issued to Collectors:—

In connection with shipments of duty paid malt, your attention is directed to Section 4, Article "H," of Circular G. 249, Second Revision.

Will you please instruct all officers in charge of licensed malthouses and breweries in your port that this section is to be strictly observed when shipments of duty paid malt are made to licensed brewers, bonded manufacturers, etc., authorized to use malt, except under special permit from the Collector.

The same form (E. 127), adapted to suit, shall be used to cover shipments of duty paid malt from one licensed brewer or maltster to another WITHIN THE PORT, and shall be kept on file by the officer for the inspector's convenience in checking malt received at the licensed premises.

The weight of malt received into a brewery in bond shall be determined by the officer in charge of the brewery. It will be considered sufficient when the malt is contained in bags that he shall weigh 25 per cent of the number of bags in the shipment, applying the result thus obtained to the total number contained in the shipment for computation of the entire quantity to be received.

Duty paid malt received in a licensed premises whether in bags or in bulk, may be accepted by the weight shown on the Advice of Shipment (E. 127).

When malt is received in bond and shows a discrepancy not exceeding one (1) per cent between the amount received and the amount removed, the discrepancy shall be disregarded and the amount removed shall be warehoused at the receiving factory. If the discrepancy is greater than one per cent of the quantity entered for removal, the actual quantity received is to be warehoused at the receiving factory and the discrepancy, whether a surplus or deficiency, is to be reported to the Collector of the removing port for adjustment.

REGARDING TOBACCO

Collectors were advised by official circular dated 14th January, 1935, as follows:—

The Minister of National Revenue has made the following regulation, under authority of the provisions of Section 252 of The Excise Act, 1934, viz:—

There shall be produced from each and every twenty-five pounds of unstemmed raw leaf, scraps, cuttings or other material taken for use in a cigar manufactory, at least one thousand cigars.

In preparing statement B of annual stock statement (G. 66) all stemmed raw leaf tobacco taken for use, and all stemmed raw leaf tobacco in process of manufacture at beginning and end of period, also all stemmed leaf tobacco returned to stock, is to be treated as if resulting from raw leaf tobacco which contained twenty-five per cent of stems. i.e., one-third is to be added to the weight of stemmed leaf. THIS SHALL ALSO APPLY TO SCRAPS AND CUTTINGS.

All unpacked cigars on hand at the time of stocktaking must be carefully counted and are to be computed at a uniform rate of twenty-five (25) pounds per thousand.

The foregoing regulation shall apply to all transactions subsequent to the thirty-first day of March. 1934.

G. 255 Revised is amended accordingly.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of December, 1933, and December, 1934:—

December, 1934, spirits potable, $1,075,326; December, 1933 $917.012. December, 1934 spirits non potable, $79.253; December, 1933, $54,647. December, 1934, malt, $463,485; December, 1933, $138,599. December, 1934, cigars $31,092; December, 1933, $26,-

683. December, 1934, cigarettes, $1,497,640; December, 1933, $1,422,691. December, 1934, manufactured tobacco, $333,107; December, 1933, $314,463. December, 1934, foreign raw leaf tobacco, $218,406; December, 1933, $257,252. December, 1934, beer, $45,074; December, 1933, $9,195. December, 1934, licences, $77; December, 1933, $363. December, 1934, validation fee, $117,462; December, 1933, $127,033. December, 1934, malt syrup $18,333. December, 1934, total, $3,879,260; December, 1933, $3,267,942

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1933, and December, 1934:—

December, 1934, tobacco, cut, 1,321,349 pounds. December, 1933, 1,223,930 pounds, December, 1934, tobacco, plug, 284,916 pounds; December, 1933, 290,671 pounds. December, 1934, cigarettes, number 373,059,460; December, 1933, 355,964,635. December, 1934, cigars, number 10,014,125; December, 1933, 8,721,959. December, 1934, snuff, 58,790 pounds; December, 1933, 55,299 pounds. December, 1934, foreign raw leaf tobacco, 538,257 pounds; December, 1933, 635,474 pounds.

* * NEWS AND COMMENT * *

Brockville, Ont.: W. R. Bannerman has been promoted to the position of Collector of Customs and Excise at this port from January 1, 1935. The new Collector first joined the Customs staff at Brockville on his return from active overseas service in 1917. He passed through various grades of frontier port work, and is regarded as a valuable and efficient officer. His promotion to the Collectorship is well received by many friends in and out of the service.

Commenting editorially on the appointment the *Recorder and Times* of Brockville said in part:—

> An excellent choice has been made in promoting W. R. Bannerman to the post of Collector of Customs and Excise for the Port of Brockville.
>
> Possessing a fine war record, Mr. Bannerman joined the Department of Customs following his return from overseas service and has passed through the different grades as an officer of the local port, in each case serving with efficiency and giving every satisfaction to the public.
>
> It is not always a simple matter for a customs officer to administer his duties in accordance with instructions and at the same time to retain his popularity. Mr. Bannerman has, however, managed to do both. This customs district possesses no more efficient officer than he, yet he has managed throughout to preserve his numerous friendships and, what is more, to add to them in large numbers. Many a tourist entering or leaving Canada at this port and many an importer has reason to be grateful to Mr. Bannerman for the manner in which their paths have been smoothed by him yet always in accordance with the customs regulations.

Montreal: International air traffic through the Customs Air Harbour at St. Hubert, Quebec, in December last was heavier than in December, 1933. Six inward flights were cancelled owing to weather conditions compared with 12 in December a year ago, and 8 outward flights were cancelled compared with 10 a year ago. Comparative figures covering traffic in December, 1934 and 1933, were:—

Aeroplanes inwards 23 (23), outwards 23 (22); passengers inwards 30 (24), outwards 43 (24); baggage examined inwards 40 pieces (26 pieces), outwards 58 pieces (27 pieces); bags of mail inwards 342, weight 6,706 pounds (239, weight 4,609 pounds), outwards 163, weight 3,447 pounds (152, weight 3,149 pounds); express parcels inwards 174 (145), outwards nil; value of aeroplane parts imported $6 ($222).

Toronto: Duty collected at the Customs express branch, Toronto, during the month of December, 1934, amounted to $177,199. Packages received numbered 16,130, entries 2,983. At the Customs postal branch collections totalled $65,922; packages received 30,870; packages delivered 26,991; entries 2,287.

Four aeroplanes reported inwards at the Leaside Customs Air Harbour during December, and five reported outwards. A total of nine passengers was carried.

Niagara Falls: Business transacted at the port of Niagara Falls, as indicated by revenue receipts, increased substantially during the past year. Revenue collected in December amounted to $236,535 compared with $205,312 collected in December, 1933. This shows an increase of $31,223. During the past year calendar collections reached a total of $2,226,119 as against $1,825,820 received in 1933, an increase of $400,299.

TRAFFIC THROUGH CANALS

TOTAL traffic on all Canadian canals for the season of 1934 amounted to 18,071,238 tons, or 709,251 less than in 1933. Although the freight through the Sault Ste. Marie locks increased, a smaller percentage used the Canadian lock causing a decrease of 541,549 tons. The St. Lawrence, Rideau, Trent and St. Andrew's canals also showed decreases, which more than offset the gains made by the other canals.

The first lockage on the Welland Ship Canal in 1934 was April 17, or 13 days later than in 1933, and the last was on December 15. The traffic using the canal during the season of navigation created a new high record at 9,281,182 tons, exceeding the previous record made in 1933 by 87,052 tons. This record was made despite a light movement of wheat and flour. Wheat shipments amounted to only 1,787,288 tons, or 59,576,266 bushels, as against 94,438,066 bushels in 1933.

This decrease of 34,861,800 bushels of wheat was due to several factors: there was a decrease of 25,688,192 bushels down the Sault Ste. Marie canals, of which Canadian wheat accounted for 7,705,753 bushels; also, shipments of Canadian wheat to Buffalo and other Lake Erie ports were greater than in 1933 by 12,209,341 bushels and United States wheat down the Welland ship canal decreased by 181,566 bushels. The decrease in flour amounted to 87,802 tons.

Corn also decreased by 34,708 tons, but all other grains showed increases, barley being up by 113,517 tons and rye by 100,430. Bituminous coal increased by 387,091 tons, coke by 116,943, iron ore by 356,123, pulpwood by 152,114, gasoline by 98,052 and iron and steel by 56,913.

The St. Lawrence canals opened on April 18, or four days later than in 1933, and closed on December 13. Due mainly to light shipments of wheat, the total traffic using the canals during the season was 291,012 tons less than in 1933, declining from 6,951,064 tons to 6,660,052. The decrease in wheat amounted to 1,087,379 tons, or 36,245,966 bushels. Flour was down by 62,277 tons and paper by 13,026. Pulpwood increased by 197,691 tons, bituminous coal by 236,268, gasoline by 77,354, petroleum and other oils by 61,484, barley by 120,251, corn by 10,740, oats by 53,748 and rye by 94,766 tons.

At Sault Ste. Marie the Canadian lock closed on December 15, or one day earlier than in 1933, and the United States locks also closed on December 15. Total traffic for December amounted to 299,970 tons, as against 172,313 for December, 1933. During the season 42,248,812 tons of freight passed through the locks. This was an increase over the 1933 traffic of 1,945,414 tons. Iron ore was heavier by 719,274 tons, increasing from 22,226,025 to 22,945,299, and bituminous coal increased from 7,958,524 to 10,148,747, or by 2,190,223 tons. Shipments of wheat declined from 198,722,803 bushels to 173,034,611 bushels, or by 25,688,192 bushels, or 770,645 tons. Other grains increased from 40,145,576 bushels to 46,499,810 and flour decreased by 956,203 barrels.

* QUESTION BOX AND LETTER BAG *

These questions were asked in the last number:—

(1) Referring to tariff item 558D, are goods, the product of Great Britain, entitled to a discount of ten per cent of duty where specific rate prevails? If so, why is the item couched in this particular language?

(2) During the season of navigation examining officers at ports often work from two to eight hours over their regular hours. At the close of navigation some of these officers may have a hundred hours or over to their credit. As conditions seldom permit time off during the shipping season, are officers permitted to reclaim extra hours worked with complete working days or must the time be taken in periods of less than eight hours?

(3) What is the procedure and what forms are required for putting through a destruction entry for goods unclaimed?

The answers are:—

(1) Yes, in view of wording of Section 5 of the Customs Tariff, the 28 cents being shown in the item as a tariff rate. The De-

partment cannot offer any comment on the wording of the item as passed by Parliament.

(2) When officers have compensating time to their credit, Collectors may grant time off for periods warranted by conditions at their respective ports.

(3) Section 12 to 16 inclusive of Memorandum 1758½B contain detailed instructions in this connection.

These questions will be dealt with in the next number:—

(1) Would it not be advisable that postal parcels held as "unclaimed" or "refused," when being returned to sender, be sent under Manifest A15 to border port and from there be exported to destination? Parcels now are handed in to local post offices, receipt being obtained for same on Form E19½, and there Customs supervision ends. With freight and express shipments, manifesting to border port or seaport is done. The shipment by this means is safeguarded.

(2) A Canadian student leaves Canada for a course in a United States university, taking with him a typewriter of United States manufacture, on which Canadian duty had been once paid. Would such typewriter be permitted re-entry into Canada free of duty?

(3) Smoke screen apparatus being prohibited under tariff item 1217, what would be the correct procedure where on the entry of an automobile such apparatus is declared; to seize the car or to ask that the apparatus be removed from the car prior to issuing a permit for the vehicle?

Regarding Combined Permit

F. L. Lodge, Customs officer on the Ambassador Bridge, Windsor, writes:—

With reference to the letter in the December issue of the Review regarding Forms E-50 and Forms E-29, in which you invite comments as to the make-up of said forms, I suggest that the space for the value of car, number of cylinders, body number and number of persons in car be omitted and this space be left for noting articles imported such as typewriters, guns, etc., on which we do not require a cash deposit.

I also suggest that paragraph No. 5 on outside cover of E-50 be omitted as allowing the tourist to retain same has necessitated unnecessary correspondence, time, stamps, and legal fees for the tourist in securing affidavits to prove that the car has been duly exported From the affidavits and correspondence received frequently the tourist is not left in the desired frame of mind.

Commuter stickers are supplied for those commuting, and facilities provided for securing permits for tourists free of charge, so I feel it would be in the interest of the Department and the tourist to pick up touring permit when the car is exported.

H. R. Beer, Sub-Collector at Lena, Manitoba, writes:—

Referring to correspondence in the December Review regarding Form E.50, and my letter in the issue of January, 1932, it is agreed that the Department has met many of the suggestions, but I consider it necessary that the number of passengers should be shown on the permit.

It should be remembered that Book T. 97 record of Vehicles and Passengers, inwards and outwards, calls for this information, and unless same is shown on the permit there would not be any record, especially where the E. 50 might be handed in at another port. E. 50 might still be amended as suggested by your correspondent.

Regarding Form E. 50-B, as the Department in many cases has eliminated the necessity of a bond or a cash deposit, and has given the privilege of having same marked for "pleasure and health" which to all intent and purposes make same as an E. 50., why not do away with the E. 50-B except in cases of trucks hauling goods, and commercial vehicles plying for gain and hire. It would not appear necessary to issue an E. 50-B and ask the recipient to give a letter stating that he is just going to have a look at his farm and would like it endorsed for pleasure and health, when a tourist permit would answer the same purpose.

It is much appreciated that there is a medium in the Review through which officers may present their suggestions to the Department and it is noted also that the Department appears to be willing to co-operate in any feasible suggestion for the betterment of the service.

Settler's Effects

John Cox, Collector at Windsor, Nova Scotia, writes:—

What protection has the Department in the case of a settler who enters Canada with his effects and is allowed free entry, but who later returns to the country from which he came, inside the twelve months limit and probably disposes of his furniture and effects? Once he has gone and the goods are scattered it would be difficult to locate them all again. In some cases these effects might be valued at $1,000 or more, and it seems to me the Department should require the parties to post a bond covering the goods imported, said bond to be released when the time expires, and it is definitely established that the settler is bona fide and is still in Canada. Since the settler may reside some distance from the nearest Customs office, he should be asked to bear the expense of having an officer check his goods. It would appear that the settler should be asked to post a bond, just as much as a tourist with an automobile.

JUST AMONG OURSELVES

JANUARY-FEBRUARY

ADDITIONS

Nova Scotia

Halifax: C. H. Raine, Customs Guard.

Ontario

Hamilton: B. D. Burt, Clerk, Grade 1.
Ottawa: J. R. Gunning, Office Boy.

British Columbia

Victoria: Jack Fawcett, Office Boy.

Administrative

Miss J. P. Webster, Stenographer, Grade 1.

Audit

Donald Fickett, Excise Tax Auditor.
J. A. McDonald, Excise Tax Auditor.
W. C. Moore, Excise Tax Auditor.

DEDUCTIONS

Prince Edward Island

Summerside: H. M. Baker, Collector of Customs and Excise, Grade 1 (deceased).

Quebec

Montreal: W. J. Gagnon, Labourer (deceased); J. A Lavoie, Customs Appraiser (Divisional) (superannuated).

Saint Johns (Lacolle Bridge): G. L. Robinson, Customs Excise Enforcement Officer (services terminated).

Sherbrooke: J. A. R. Charest, Customs Appraiser (deceased).

Sorel: J. O. N. Gauthier, Collector of Customs and Excise, Grade 1, Registrar of Shipping (superannuated).

Ontario

Ottawa: T. P. Taylor, Customs Excise Examiner (deceased).

Peterborough: J. F. Galvin, Senior Customs Excise Clerk (superannuated).

Stratford: James Stewart, Collector of Customs and Excise, Grade 2 (superannuated).

Toronto: Alexander Burns, Customs Appraiser (superannuated).

Wallaceburg (Port Lambton): Wm. Hinnegan, Customs Excise Enforcement Officer (superannuated).

Administrative

Miss Helen Byrnes, Stenographer, Grade 2 (resigned).

Miss F. C. Mosion, Stenographer, Grade 2 (resigned).

Investigation—Values

C. F. McGinnis, Principal Clerk (retired).

Inspection—Undervaluation

A. C. Moore, Assistant Inspector of Customs and Excise (deceased).

TRANSFERS

C. J. Beaton, from Customs Excise Examiner, L.S Port, Digby, N.S. to Sub-Collector of Customs and Excise, L.S. Registrar of Shipping, LaHave, N.S.

J. A. Jones, from Sub-Collector of Customs and Excise, Grade 1, Glencoe, Ont. to Customs Excise Clerk, London, Ont.

David Thorburn, from Customs Excise Examiner, Grade 1, Dauphin, Man. to Customs Excise Examiner, Grade 1, Portage la Prairie, Man.

PROMOTIONS

L. W. E. Greenland, from Computing Clerk to Collector of Customs and Excise, Grade 3, Sherbrooke, Que.

W. R. Bannerman, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2, Brockville, Ont.

DISMISSALS

Montreal, Que.: Lucien Gauvreau, Customs Appraiser (Divisional) (for negligence and unsatisfactory performance of his duties).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	5,532,722 23	6,002,492 28		
Less Refunds and Drawbacks	600,523 40	494,188 84		
Net	4,932,198 83	5,508,303 44	576,104 61	....
Excise Taxes	9,150,965 72	8,693,248 33		
Less Refunds and Drawbacks	127,030 59	189,627 91		
Net	9,023,935 13	8,503,620 42	....	520,314 71
Excise Duties	2,385,063 86	3,031,262 18		
Less Refunds and Drawbacks	21,020 05	45,200 57		
Net	2,365,043 81	2,986,061 61	622,017 80	....
Sundry Collections	54,986 24	53,230 83		
Less Refunds and Drawbacks	36 77	1 56		
Net	54,949 47	53,229 27	....	1,720 20
Net Totals	16,375,127 24	17,051,214 74	1,198,122 41	522,034 91
Net Increase	....	....	676,087 50	....

TOTALS FOR TEN MONTHS

	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	58,314,353 68	69,246,576 57		
Less Refunds and Drawbacks	5,749,090 59	6,859,477 87		
Net	52,565,263 09	62,387,098 70	9,821,835 61	....
Excise Taxes	87,295,618 09	94,320,118 67		
Less Refunds and Drawbacks	1,519,085 87	1,958,568 23		
Net	85,776,532 22	92,361,550 44	6,585,018 22	....
Excise Duties	31,068,733 48	38,037,422 61		
Less Refunds and Drawbacks	405,109 74	478,271 63		
Net	30,663,623 74	37,559,150 98	6,895,527 24	....
Sundry Collections	676,532 46	581,041 53		
Less Refunds and Drawbacks	347 21	52 78		
Net	676,185 25	580,988 75	....	95,196 50
Net Totals	169,681,604 30	192,888,788 87	23,302,381 07	95,196 50
Net Increase	....	....	23,207,184 57	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JANUARY, 1934, AND JANUARY, 1935.

—	January, 1934	January, 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,646,871 29	2,760,192 28	....	113,320 99

TOTAL FOR TEN MONTHS

—	1933-34	1934-35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	57,157,958 61	57,480,840 37	....	322,881 76

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY, AND THE TEN MONTHS ENDED JANUARY, 1934 AND 1935

		January, 1934		January, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			46,652,017		43,901,826
Total Exports (Foreign Produce)			466,081		471,790
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush	7,088,311	4,613,824	5,380,226	4,265,575
Wheat flour	Brls.	448,498	1,514,424	346,099	1,315,644
Fish	Cwt	249,855	1,497,160	292,792	1,830,239
Furs	$		3,594,719		3,780,747
Meats	Cwt.	139,319	1,801,716	163,181	2,241,097
Cheese	Cwt.	12,341	140,405	2,872	42,476
Planks and boards	M ft.	93,982	1,609,059	75,191	1,342,796
Wood pulp	Cwt.	924,828	1,974,064	931,938	2,069,461
Newsprint	Cwt.	3,756,413	6,415,668	3,684,867	6,402,518
Automobiles and parts	$		908,169		728,577
Copper, partially manufactured	Cwt.	183,725	1,287,630	214,295	1,378,738
Nickel, unmanufactured	$		2,782,682		2,560,249
Imports entered for consumption—Free goods			12,766,402		15,408,103
Imports entered for consumption—Dutiable goods			19,625,022		21,829,545
Total imports entered for consumption			32,391,424		37,237,648

		Ten months ended January, 1934		Ten months ended January, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			483,863,021		554,656,913
Total Exports (Foreign Produce)			5,063,027		5,773,204
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	158,918,329	107,608,150	149,589,044	119,448,173
Wheat flour	Brls.	4,798,234	16,902,122	4,129,630	15,351,043
Fish	Cwt.	2,740,465	17,645,643	2,668,973	19,349,736
Furs	$		10,708,334		11,740,126
Meats	Cwt.	924,068	11,186,751	1,425,890	18,811,014
Cheese	Cwt.	742,804	8,074,037	595,344	6,371,574
Planks and boards	M ft.	974,285	16,987,759	1,112,610	21,520,923
Wood pulp	Cwt.	10,824,069	20,637,532	10,037,725	21,085,139
Newsprint	Cwt.	33,053,895	60,746,751	40,493,691	69,573,788
Automobiles and parts	$		9,312,385		15,853,206
Copper, partially manufactured	Cwt.	2,172,478	15,518,988	2,703,629	19,451,752
Nickel, unmanufactured	$		22,910,598		23,403,107
Imports entered for consumption—Free goods			152,034,584		189,257,468
Imports entered for consumption—Dutiable goods			200,652,866		247,948,169
Total imports entered for consumption			352,687,450		437,205,637

Sci.

The National Revenue Review

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Department of National Revenue

Minister of National Revenue
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Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

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J. Sydney Roe, Editor

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Tourist Traffic Showed Increase

THE annual statement compiled by the department indicating the volume of the foreign automobile tourist traffic during the past calendar year appears on another page of this issue of the REVIEW.

The statement this year is of particular interest due to the fact that the returns show an increase in the volume of traffic for the first time since the decline in tourist travel which began in 1930 and 1931.

The increase is not very great, but as it is evenly distributed all over the Dominion it is evident that this traffic is adjusting itself to restored business and commercial activity, and a further increase in volume may be anticipated in 1935.

Windsor, Fort Erie and Niagara Falls, Ontario, retain first, second and third places in that order as the principal ports of entry for tourists, Windsor with 914,407 foreign automobiles reporting inwards for touring purposes, Fort Erie with 713,500 and Niagara Falls 610,718. At Windsor the increase was over 100,000, while Fort Erie showed a decline of about 40,000, and Niagara Falls showed an increase of about 6,000.

Big Increase at Walkerville

CUSTOMS-EXCISE revenue collected at the outport of Walkerville, Ontario, in the ten months period, April 1, 1934, to January 31, 1935, jumped to $6,711,428 from a total of $4,375,256 collected in the corresponding period of the previous fiscal year, an increase of $2,336,172. Entries for the respective periods totalled 65,196 and 54,679, an increase of 10,517.

Changes in Ports

Espanola, an outport and warehousing port under the survey of the port of Sudbury, Ont., closed from 1st March, 1935.

Bear River, an outport and warehousing port under the survey of the port of Digby, N.S., closed from 1st March, 1935.

Port McNicoll, a port and warehousing port reduced in status to an outport and warehousing port and placed under the survey of the port of Midland, Ont., effective the 1st April, 1935.

Dresden, a postal collecting station under the survey of the port of Chatham, Ont., closed from 1st April, 1935.

Departmental Rulings

CANARY Seed specified in Tariff Item 76d is a definite variety of seed, and not a mixture of seeds such as is commonly sold and used for feeding canaries.

Glass known as Carrara, Vitrolite, Opalite and Sanionyx, in sheets but not otherwise manufactured. Tariff Item 319.

Baby Touch Hair Remover, per sample, made of an oval-shaped piece of fine abrasive paper to which is attached a backing of velour-finish paper and a short piece of ribbon to slip over the hand while in use. Tariff item 199.

Saliva Ejectors of metal, or of glass, or of water-proofed paper in tube form over a spiral of fine iron wire, designed for use by dentists for removing saliva from the mouth during a dental operation. Tariff Item 476. (In effect January 1, 1935).

Attention is drawn to the definition of iron or steel " plate " in section 2 (i) of the Customs Tariff, which defines " plate " as to thickness as being ·1875 inch or more, with a tolerance not exceeding ·015 inch, thus making the minimum thickness ·1725 inch.

Mine hoists of all sizes and capacities are held to be of a class made in Canada.

Consolidation of Tourists' Automobiles Regulations

WELL in advance of the forthcoming tourist season, there will be placed in the hands of Collectors of Customs and Excise a revision and consolidation of the regulations pertaining to the admission of tourists' automobiles and travellers' vehicles, authorized by the Honourable R. C. Matthews, Minister of National Revenue.

As these regulations have been revised from time to time as occasion demanded during the past few years, with a view to affording the greatest facilities and the least possible inconvenience and delay to visitors arriving by automobile, the changes this year are of necessity fewer in number, although those which have been made will have a very definite effect in the desired direction.

Under the regulations as at present in effect, a tourist arriving by automobile with tourist outfit, such as guns, fishing rods, golf clubs, tennis racquets or camping equipment, is required to complete two forms, one giving a detailed description of the automobile, and another itemized particulars of the outfit imported therewith. These are known as Motor Vehicle Permit Form E. 50 and Tourist Outfit Form E. 29. While these two forms will still be continued, Form E. 50 will hereafter be known as Tourist Permit. bearing the same number, but, by rearrangement, space will be provided therein for the required particulars in respect of both the automobile and the outfit which accompanies it. This should effect a considerable saving of time on the part of the tourist and Customs Officers at busy frontier ports, and assist in minimizing the documentation required in dealing with the tourist and his effects. The new form will be distributed to Collectors when the present supply is exhausted.

For many years the regulations have authorized Collectors at frontier ports to admit without the formality of the issuance of a permit, temporary visitors whose duration of stay did not exceed twenty-four hours and whose travel in Canada did not extend beyond the jurisdiction of the frontier port of arrival. This period has now been changed to forty-eight hours to include week-ends and public holidays.

In extending consideration to the tourist traffic generally, the problems and difficulties of the Canadian tourist abroad have not been overlooked. The attention of the department has been drawn recently to some cases where Canadians who have been travelling abroad by automobile, have been required to pay duty and taxes in a considerable sum on their return to Canada on compulsory repairs effected abroad, either as the result of an unfortunate accident, or of unforeseen mechanical defects which developed during the tour. Under the new regulations, effective on and after 1st March, the returning tourist, upon satisfying the Collector as to the bona fides of his case, will be required to pay duty only on those repairs which could not be regarded as compulsory, but enforced repairs effected abroad to enable the tourist to return with his car will not be dutiable.

The revised memoranda will include a number of changes made last year, and to which reference has already been made in these columns. For instance, for many years the privileges of a Traveller's Vehicle Permit extended to permit the use of the vehicle for health or pleasure, were granted to owners, trainers, jockeys, and other participants in horse racing. This privilege has now been extended to include non-resident participants in amateur and professional golf, tennis, baseball, football, hockey and other kindred sports, as well as to musicians and members of the theatrical profession.

Amendments to the tourists' outfits and travellers' baggage regulations were also made last year with a view to the removal of embarrassing restrictions in respect of the baggage and personal effects of temporary visitors to this country without, of course, affecting in any way the protection of the revenue in respect of merchandise for sale, or goods brought in under the ordinary conditions of commerce, either by non-residents or Canadians.

For the first time the regulations issued by the department concerning the admission of tourists will contain a brief but emphatic instruction with regard to courtesy and discriminating judgment, which it is expected every officer in the service, whose duties bring him in contact with the public, will observe.

Transhipment of Canadian Goods at New York

COLLECTORS are advised that the regulations contained in Memorandum No. 43, under which goods, the produce or manufacture of Canada, could, without the payment of Customs duties, be transported from one port or place in Canada to another port or place therein, in transit through the United States, wholly or partly by water carriage, are cancelled by Order in Council (P.C. 175), passed on the 31st January, 1935.

Memorandum No. 43 is cancelled.

Passover Bread

COLLECTORS are informed that by Order in Council (P.C. 134/270) dated the 1st February, 1935, authority is granted for the remission of Customs duty, sales and special excise taxes on Passover Bread or Matzos and the following Matzo products:—

Whole Wheat matzos, Hygienic matzos. Thin matzos. Egg matzos, Matzo crackers, Whole wheat matzo crackers. Matzo meal, Matzo cake meal, Matzo farfel, Matzo whole wheat meal, Matzo cereal, Hygienic matzo crackers—

imported for use during the coming Passover season and entered at Customs from the 15th February to the 25th April, 1935, both days inclusive.

New Regulation

BY Order in Council (P.C. 361) dated the 16th February, 1935, the regulations in regard to the temporary admission of articles of Canadian manufacture returned to be repaired in Canada and again exported established by Order in Council of 20th August, 1904, are rescinded, and the following regulation is made and established in lieu thereof:

Regulation—Articles, when imported into Canada temporarily for repairs, adjustments or to be tested, may be admitted without duty or taxes; provided that the articles are such as can be satisfactorily identified and that a deposit or acceptable bond for double the amount of Customs duty and/or taxes be delivered to the Collector of Customs and Excise as security for the exportation of the articles under Customs supervision, or the due entry thereof for consumption, within six months from the date of importation.

Memorandum No. 1296-B, dated 20th August, 1904, is hereby cancelled.

Busy Season at Halifax

DURING the month of January, 1935, 452 vessels, net registered tonnage 1,075,810 tons, entered and cleared the port of Halifax. This compares with 459 vessels, net registered tonnage 952,967 tons, entered and cleared in January, 1934. Of these totals vessels engaged in the trans-oceanic service numbered 208 and 218 for the respective periods, and in the coastwise trade 244 and 241. Cargo tonnage inward and outward totalled 224,598 tons as against 172,971 tons handled in January a year ago. Passengers landed and embarked numbered 1,393 compared with 2,216, and mail handled totalled 18,062 bags compared with 16,731 bags.

International Air Travel

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, during the month of January, 1935, compared with January, 1934, was as follows:—

Aeroplanes inwards 20 (27), outwards 21 (26); passengers inwards 19 (18); outwards 49 (24); baggage examined inwards 25 pieces (17 pieces), outwards 69 pieces (25 pieces); bags of mail inwards 296, weight 5,321 pounds (310, weight 5,314 pounds), outwards 152, weight 2,025 pounds (200, weight 2,946 pounds); express parcels inwards 165 (184), outwards nil; value of aeroplane parts imported $7 ($215).

Nine inward flights and eight outward flights were cancelled during the month owing to weather conditions. This compared with six inward and eight outward flights cancelled in January, 1934.

Regulations Cancelled

BY Order in Council (P.C. 240), dated the 31st January, 1935, the regulations established by Order in Council (P.C. 1966), dated the 23rd August, 1934, prohibiting the exportation of hay and straw from Canada, except under licence, issued by the Minister of Agriculture, were cancelled, effective on and after the date thereof.

Production of Gold

GOLD production in 1934 amounted to 2,964,826 ounces compared with 2,949,309 in 1933, an increase of one-half of one per cent. The December production was 261,374 ounces as against 248,639 a year ago. Ontario's gold production in December was 184,849, Quebec 38,010, British Columbia 22,952, Manitoba and Saskatchewan 13,567, Yukon 1,516, Nova Scotia 469, Alberta 11.

Gold Bullion Export

THE gold bullion export in January, 1935, was unusually large, amounting to $10,835,000, all of it going to the United States. Raw gold to the value of almost $200,000 went to that country also.

Export of Newsprint

NEWSPRINT paper export in January, 1935, was considerably smaller than in December, the value being $6,403,000 compared with $8,550,000. It was slightly less than a year ago when it was $6,416,000.

Imports from Empire and Foreign Countries

IMPORTS from British Empire countries in January, 1935, amounted to $10,462,000 compared with $9,478,000 a year ago, an increase of $984,000 or 10 per cent. Imports from the United Kingdom dropped from $7,440,000 to $7,300,000, a decline of $140,000.

Imports from foreign countries amounted to $26,767,000 compared with $22,914,000, an increase of $3,853,000 or 16 per cent. Imports from the United States rose from $19,430,000 to $23,157,000, an increase of $3,727,000 or 19 per cent.

Proportion of Trade

THE proportion of Canada's domestic exports sent to British Empire countries in 1934 was 51·3 p.c. as against 48 in 1933. The proportion to foreign countries was 48·7 p.c. against 52. The proportion to the United Kingdom was 41·4 p.c. compared with 39·6 and to the United States 34·1 p.c. compared with 32·1.

The proportion of Canada's imports from Empire countries in 1934 was 30·6 p.c. compared with 33·1 in 1933 and from foreign countries 69·4 compared with 66·9. The proportion from the United Kingdom was 22·1 compared with 24·4 and from the United States 57·2 compared with 54·2.

Export Clearances of Wheat

EXPORT clearances of wheat during the week ending February 15, 1935, amounted to 1,208,000 bushels as compared with 2,209,000 the week before and 2,013,000 in the same week last year. Clearances for the week were, with last years's figures in brackets: Vancouver-New Westminster 486,000 (614,000), United States ports 401,000 (930,000), Saint John 240,000 (469,000), Halifax 80,000 (nil), 20 bushels were shipped by rail from Montreal to Maritime ports for export during the week as compared with 200 in the same week last year. Twenty-nine weeks: Vancouver-New Westminster 25,855,000 (27,969,000), Montreal 18,695,000 (31,928,000), United States ports 13,654,000 (14,965,000), Churchill 4,050,000 (2,708,000), Sorel 2,807,000 (5,288,000), Saint John 2,415,000 (3,005,000), Quebec 1,762,000 (8,492,000), Prince Rupert 917,000 (nil), Halifax 859,000 (1,002,000), total 71,014,000 (95,356,000).

Grain and Flour Exports

WHEAT exports to the United Kingdom in January, 1935, amounted to 3,772,000 bushels valued at $3,062,735 compared with 4,971,000 at $3,180,034 in January, 1934. The entire export to the United Kingdom was shipped from Canadian sea ports in January. The January export of wheat flour to the United Kingdom was recorded at 174,170 barrels valued at $647,837 compared with 240,047 at $777,831 in January a year ago. The total export in January was 346,099 barrels at $1,315,644 as against 448,498 at $1,514,424.

The January, 1935, export of oats was reported at 1,131,005 bushels of the value of $458,357 compared with 203,511 at $62,445 in January last year. The United Kingdom took 922,612 bushels at $363,734 compared with 82,203 at $22,849, and the United States 161,633 at $71,889 compared with 6,120 at $2,101. Barley exports also showed an increase over January, 1934, from 64,170 at $25,456 to 395,608 at $285,834. The United States took 235,834 bushels and the United Kingdom 159,242.

Special Leave for an Extended Trip

THE following communication has been received from the Civil Service Commission and is to be brought to the attention of all officers of Customs and Excise:—

> The Civil Service Commission desires to direct the attention of the deputy heads of Departments to abuses which have arisen in connection with special leave for the purpose of taking an extended trip.
>
> The object of providing special leave for this purpose was to afford an employee who had rendered efficient service an opportunity of taking a trip for which his eighteen days' annual leave would hardly be sufficent, and it was intended only to supplement the employee's own time to a certain extent for this special purpose. The Commission finds, however, that there is a tendency on the part of employees to apply for special leave for travelling as a privilege entirely apart from the usual recreation period and that in many cases special leave is applied for even though a considerable portion of the employee's statutory leave has already been used. It has also been found that in a number of cases employees who have been granted special leave for an extended trip have returned before the expiration of such leave but have not reported for duty until the full amount of leave was used, and the Commission is of opinion that if the full amount of leave is not needed for the purpose for which it was granted the employee has no right to assume that it may be taken on any other ground.
>
> All employees should be warned, therefore, that the Commission considers that special leave for an extended trip should not be granted to employees whose annual leave is not available for the said purpose, a possible exception being made in cases where a comparatively small portion of the annual leave has been used for urgent reasons such as illness in family or for other emergencies, but not for recreation purposes. This policy will be definitely adhered to in the next fiscal year. The Departments are also requested, when recommending leave, to make exact inquiry as to the probable length of time required for the trip contemplated and, in cases where employees return to the place of employment before the expiration of the full amount of leave granted, they should be required to return to duty at once and the remainder of the leave granted them should be cancelled.

When applying for special leave for an extended trip, officers are to state the probable length of time required for the trip contemplated; the reasons the full annual leave is not available if a small portion has been used, and to give an undertaking that if they return to their place of employment before the expiration of the full amount of leave authorized they will return to duty immediately and notify the Department through the regular channels in order that the remainder of the leave granted them may be cancelled.

Old Time Penalties for Smuggling

IT is interesting to learn how they coped with Customs problems in olden days, and the *Editor* is indebted to the Collector at Paspebiac, Quebec, for an old volume of Customs laws, printed in London in 1836, dealing with many phases of Customs problems, especially smuggling. One very drastic law in the old book provided the death penalty for any person guilty of shooting at a vessel in the service of the revenue. It reads as follows:—

> If any person shall maliciously shoot at any vessel or boat belonging to His Majesty's Navy, or in the service of the revenue, within one hundred leagues of any part of the coast of the United Kingdom, or shall maliciously shoot at, maim, or dangerously wound any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of Customs or Excise, or any person acting in his aid or assistance, or duly employed for the prevention of smuggling, in the due execution of his office or duty, every person so offending, and every person aiding, abetting, or assisting therein, shall, being lawfully convicted, be adjudged guilty of felony, and suffer death as a felon.

Another law provided a long term of transportation for any person assaulting a preventive officer in the discharge of his duty. It reads in part:—

> If any person shall by force or violence assault, resist, oppose, molest, hinder, or obstruct any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of Customs or Excise, or other person acting in his or their aid or assistance, or duly employed for the prevention of smuggling, in the due execution of his or their office or duty, such person, being thereof convicted, shall be transported for seven years or sentenced to be imprisoned in any house of correction or common gaol, and kept to hard labour, for any term not exceeding three years.

Transportation as a felon for the space of seven years was the penalty also for any person found in company with more than four other persons with any goods liable to forfeiture under anv act relating to the revenue of Customs or Excise, or for any person found in company with one other person, within five miles of the sea coast or of any navigable river leading therefrom, with such goods, and carrying offensive arms or weapons, or disguised in any way.

Evidently gaols in these days provided room and bed but no board, as one of the laws in the old volume decrees what subsistence shall be given to poor persons confined for offences against Customs and Excise laws. This law provides that:—

> For the necessary subsistence of any poor person confined in the United Kingdom under process for the recovery of any duties or penalties under any act relating to the Customs or Excise, it shall be lawful for the Commissioners of His Majesty's Customs or Excise to cause an allowance, not exceeding the sum of sevenpence halfpenny, and not less than fourpence halfpenny per day, to be made to any such poor person, out of any money in their hands arising from the duties of Customs or Excise.

Statistical Classification Changes

THE following new items will be added to the Statistical Classifications to take effect from April 1st, 1935:—

IMPORTS

Classification Number	Item	Unit of Quantity
2145	Tuna fish, canned	Lb.
2271	Canned beef	Lb.
4228	Toilet paper	$
4231	Towels and napkins of paper, plain, one colour	$
9017	Tennis balls	Doz.

EXPORTS

Classification Number	Item	Unit of Quantity
120	Cigar leaf	Lb.
668	Electric stoves	No.
722	Coke, petroleum	Ton
750	Oil, fuel	Gal.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the Eleven Months of the Fiscal Year February 1934 and February 1935 (Decrease marked*).

Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	126,943 96	313,057 33	186,113 37
Halifax	871,762 27	930,684 76	58,922 49
St. John	637,633 16	554,282 35	* 83,350 81
Quebec	1,052,906 05	923,612 82	* 129,293 23
Montreal	18,283,941 73	17,882,470 15	* 401,471 58
Ottawa	4,979,507 58	4,347,237 48	* 632,270 10
Kingston	157,438 73	162,591 10	5,152 37
Belleville	388,987 91	380,297 05	* 8,690 86
Toronto	16,595,079 57	18,086,458 27	1,491,378 70
Hamilton	3,686,206 21	3,683,467 77	* 2,738 44
London	4,683,754 66	4,802,617 21	118,862 55
Ft. William	170,752 30	147,090 62	* 23,661 68
Winnipeg	1,805,293 43	1,851,111 76	45,818 33
Regina	227,232 89	187,953 69	* 39,279 20
Saskatoon	134,797 69	93,499 99	* 41,297 70
Calgary	960,719 60	860,566 35	* 100,153 25
Edmonton	370,939 67	360,379 17	* 10,560 50
Vancouver	3,678,252 86	4,086,485 32	408,232 46
Yukon	25,991 25	16,412 07	* 9,579 18
Total	58,838,141 52	59,670,275 26	832,133 74

* * HERE AND THERE * *

Searching through some old minutes of the Council of the Northern Department of Rupert's Land, written between 1830 and 1843, the *Editor* found interesting descriptions of trading in those pioneer days. The feats of endurance, strength and skill performed by the voyageurs in their birch bark canoes have probably seldom been surpassed. Also the men who sat in council planned the expeditions with wonderful thoroughness. "Brigades" starting from places as far apart as the lower Mackenzie River and from Red River District; others from Fort Vancouver, at the mouth of the Columbia, and from York Factory on Hudson's Bay, were so nicely timed to meet at fixed points and exchange freight and passengers that they rarely failed to connect on schedule time. The Minutes record, also, the building at Fort Vancouver in 1830 of the *Beaver*. This boat is mentioned as the first steamboat on the Pacific. Armed and manned like a ship of war it carried on trade with the fierce and treacherous Indians of the coast, while also freighting supplies to the regular posts established thereabouts.

Mention is made of the fact that the sale of spirituous liquors to Indians was prohibited throughout the country, except at points where the fur trade was exposed to competition with United States spirit dealers. Also resolutions were passed each year concerning ways and means for the preservation of the beaver, and limiting the output of their skins from depleted districts. The Indians were to be compensated for abstaining from hunting these animals. Employees of the Hudson's Bay Company were enjoined always to treat the Indians with kindness and humanity, and to invite them to attend the Sunday services, which the commandant of each port was directed to read.

A resolution for the suppression of free traders was recorded as follows:—

> That Mr. Clarke be directed to exert himself to the utmost in putting an immediate and complete stop to the petty traders from Canada or from the United States, who have for some time past been carrying on an unauthorized traffic in furs upon the Red River with the Indians.

Sometimes an item of interest crops up in the examination of our import and export statistics. Here is one of them. The humble peanut, alias monkey nut, ground-nut, earthnut, goober and Manilla nut, is increasing rapidly in popularity in Canada. Per capita consumption in the past calendar year was over $3\frac{1}{2}$ pounds compared with a mere 2 pounds some four or five years ago. Imports during the first nine months of the present fiscal year totalled 30,394,735 pounds, valued at $553,951 compared with 27,676,412 pounds, valued at $716,910 imported during the twelve months of 1933-34. China is the Dominion's main source of supply, peanut imports from that country between April 1 and December 31, 1934, totalling 28,863,065 pounds at $511.478. Comparatively small quantities come in also from the Dutch East Indies and from the United States. For the most part the peanuts are brought in unshelled, the shelling and salting, when this is done, being carried out in this country. A considerable quantity is used in making peanut oil and peanut butter.

Originally a native of South America the peanut plant is now extensively cultivated in all tropical and sub-tropical countries. It is an annual, growing from one to two feet high. After the flower withers, the flower stalk has the peculiarity of elongating and bending down, forcing the young pod underground, and thus the seeds become matured at some distance below the surface. Hence the various names of the plant. The pods when ripe are dug up and dried. These nuts or seeds are largely eaten fresh in tropical countries; when roasted they are used in various ways for food. The oil produced from them in large quantities is used by natives for lamps, as a fish or curry oil and for medicinal purposes. The leaves of the peanut plant prove an excellent food for cattle, being very like clover.

Although the wine trade is one of the oldest in the world, the planting of vineyards in Ontario is of comparatively recent origin. The Canadian grape and wine industry is based on a different type of grape than that grown in other countries. The Niagara, a white grape, which was introduced in 1882, and the

Concord, a blue grape, which originated in Concord, Massachusetts, are the two principal varieties grown. The Niagara accounts for 18·4 per cent of the total acreage, and the Concord represents 72·7 per cent. The heavy acreage of Concord is not an accident, as from the growers' standpoint there is no other commonly-grown variety that equals it in all-round dependability—hardiness, vigour, yield, disease resistance, and quality. About 99·5 per cent of the wine produced in Canada is made in Ontario.

WELL KNOWN OFFICER AT HEADQUARTERS RETIRES

The ranks of the old guard are thinning rapidly. After long and distinguished service extending over a period of forty-four years. Lieut.-Colonel H. V. Rorke, D.S.O., Chief Accountant of National Revenue, Customs and Excise Divisions, is retiring on superannuation. Colonel Rorke joined the old Department of Customs in 1891 and for over forty years was connected with the Accounts Branch, for many years in the capacity of Chief Accountant. To mark the occasion of his retirement the senior officers of the Department gathered recently in the room of Mr. H. D. Scully, Commissioner of Customs, to bid farewell to Colonel Rorke. Mr. Scully presided and alluded to the retiring official as one of the real veterans of the inside service who had distinguished himself in the service of his Sovereign on the field of battle and the more peaceful pursuits of the public service. Mr. Scully alluded to the fact that Colonel Rorke had served overseas for over four years with a combatant unit, the 20th Canadian Infantry Battalion, of which he was commanding officer. Wounded, twice mentioned in despatches, Colonel Rorke was awarded the Distinguished Service Order and the Legion d'Honneur.

Colonel H. V. Rorke

On behalf of his former colleagues, Mr. David Sim, Commissioner of Excise, presented Colonel Rorke with two very handsomely fitted travelling bags, and after alluding to his outstanding career, expressed the hope that he would enjoy his well-earned retirement for many years. Colonel Rorke replied fittingly and feelingly, recalling his long connection with the Department and his pleasant associations with his colleagues and co-workers.

As Representative of the Treasury in the Department, Colonel Rorke was presented also with a handsome wrist watch in the presence of the entire staff of the Accounts Branch J. A. Ross made the address and there were appropriate remarks by J. J. McGill and W. G. Livingston. The presentation was made by Miss Ethel Condon and a scroll bearing the signatures of each member of the Accounts Staff was presented by Miss Levina Smith. Colonel Rorke replied, thanking the staff for their loyal support and co-operation.

It is worthy of note that Colonel Rorke was the oldest member in point of years of service at headquarters. He carries with him in his retirement the hearty good wishes of many friends inside and outside the public service.

SUMMARY OF MONTREAL'S SHIPPING SEASON

Facts and Figures Covering Past Period

OCEAN-GOING ship arrivals at the port of Montreal in 1934 numbered 1,855. This constitutes a new high figure, and is due to a substantial increase in coasting trade, the trans-Atlantic shipping having dropped slightly. The development in the coasting trade, which comprises vessels trading between Montreal and the Maritime provinces and Newfoundland, has been very noticeable in the past three years, jumping from a total of 311 vessels, net registered tonnage 574,254 tons in 1932, to a total of 819 vessels, net registered tonnage 1,266,460 tons, in 1934.

A view of a portion of the harbour of Montreal.

Import Tonnage Increased

Import tonnage has shown a steady increase in recent years, increasing from 2,543,685 tons imported in 1928 to approximately 5,000,000 tons imported last year. During the same period, however, export tonnage dropped sharply from the peak reached in 1928, when, due to large exports of grain, the total export tonnage was close to 7,000,000 tons. The port's business has been well maintained, however, principally by increasing coal and oil imports. In 1928 coal receipts through Montreal harbour stood at 2,180,726 tons and in 1934 at 3,595,045 tons, an increase of almost 600,000 over the total reached in 1933, viz., 3,020,062 tons. Both British and Nova Scotia bituminous achieved new records, the former with 1,564,719 tons, and the latter with 1,900,590 tons. The total also includes 65,053 tons of German anthracite and 11,620 tons of Belgian anthracite.

OIL IMPORTS UP

Oil imports have increased over 200 per cent in less than ten years. In 1925 oil imports totalled 625,382 tons and in 1934 1,991,918 tons. An idea of the magnitude of this movement may be gained from the fact that the 1,991,918 tons of petroleum and gasoline brought in last year represent 497,979,500 gallons.

GRAIN EXPORT DOWN

The export of grain through Montreal last year was the smallest for many years. Total deliveries from the four grain elevators amounted to about 56,000,000 bushels, approximately 9,000,000 bushels less than in 1933. Export deliveries, however, amounted to only some 44,000,000 bushels.

Cattle exports amounted to 31,948 head, which was somewhat less than in the previous year. A new feature was the export of 677 mules. A new departure also was the import of 4,684 tons of raw rubber. Lumber exports were the largest for several years, approximately 57,000 tons having been shipped out during the season of navigation.

REGARDING FILING INCOME TAX RETURNS

The several Income Tax returns which require to be completed, returned to the Income Tax Division and filed with the Inspectors of Income Tax throughout the country are returnable at different dates, and the table hereunder has been prepared as a ready reference to show by whom each form is used, a description under which it is known, the nature of the form, the last date on which it may be filed, and the respective penalties for failure to file within the time prescribed. In addition, the table shows the taxes which are to be withheld at the source by Canadian debtors, the forms to be used in connection therewith, their nature, the time they are to be filed and the penalties for failure to so file, failure to deduct and failure to remit.

Individuals.—As in the past, the taxpayer must estimate his own tax when filing a return. The estimated tax is due on the 30th April, 1935, but if the taxpayer so elects he may pay one-quarter of such estimated tax on that date, and the balance with interest, as in the Act provided, in not more than three equal bimonthly instalments on the 30th June, 31st August and 31st October, 1935.

The exemptions and rates of tax presently provided by the Statute are set out fully on Forms T.1 and T.1A.

It is to be observed that where the income of a taxpayer is in excess of $5,000, an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

Corporations.—A corporation must estimate and pay the tax at the time of filing the return as indicated in the chart, though it may take advantage of a similar method of payment by instalments as in the case of an individual, except that the bimonthly payments are due commencing two months after the due date for filing the return.

The tax presently payable is 12½ per cent of the income, but where corporations and joint stock companies file a return consolidating their profits or losses with that of their subsidiaries, the rate of tax is 13½ per cent.

Rates of Tax subject to Adjustment.—The rates of tax indicated on Forms T. 1 and T. 1A for Individuals and on T. 2 for Corporations are those presently provided by the Statute. Whether these will be the rates to be applied to the income of 1934 or not is presently uncertain, for the reason that in many past years the rates have been altered at the time of the Budget announcement. Consequently, all taxpayers as in the past should be on the alert in this respect.

Trusts and Estates.—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation but he is not entitled to the $1,000 exemption.

Omitted Income.—Particular attention is again drawn to the 1932 amendment which provides that if any person omits to declare any dividend, rentals, interest, royalties or other like income and such income is subsequently ascertained to have, in fact, been received by the taxpayer such person may be assessed as if double the income so omitted from the return had been received.

CHART OF INCOME TAX FORMS TO BE FILED BY CANADIAN TAXPAYERS WITH THE INSPECTOR OF INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

Forms used by	Description of Form	Nature of Form	Due to be filed	Penalty
Individuals	T. 1	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Farmers and Ranchers	T. 1A	Do	Do	Do
Corporations	T. 2	Income received for the fiscal period.	Within four months from the close of the fiscal period.	Do
TAXES TO BE WITHHELD AT SOURCE				
Corporations, associations, Dominion and Provincial Governments, municipalities religious and charitable institutions and, in short, those persons who may be under obligation to pay interest, dividends, rentals and royalties.	700	Remittance and particulars of 12½% tax deducted from rentals paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	701	Remittance and particulars of 12½% tax deducted from royalties paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	603	Remittance and particulars of 5% tax deducted from dividends and interest.	Within one month of payment of the dividend or interest.	See note below.

NOTE.—For failure to deduct the debtor is liable for the tax with interest at 10% per annum.
For failure to remit a further penalty of 10% of the amount collected or withheld together with interest at 10% per annum until paid.

PEACE PLAQUE UNVEILED

Marks International Boundary on Ambassador Bridge

A peace plaque, commemorating the more than one hundred years of peace between Canada and the United States, was unveiled recently near the centre of the two-mile span of the Ambassador Bridge. This is the first of sixty-eight such plaques to be erected at various points along the international boundary by the Kiwanis International. The ceremony was conducted by members of the Windsor and Detroit Kiwanis clubs in the presence of about 500 spectators. Those officially attending were guests of R. B. McDougald, formerly Inspector of Customs, now General Manager of the Detroit International Bridge Company, who took an active part in arranging the event and who assisted in the unveiling. Dr. W. J. Carrington, President of Kiwanis International, spoke in part as follows:—

> We are gathered here, in the birth shrine of Kiwanis, to dedicate 85,000 business and professional men of Canada and the United States to the pursuit of international peace and goodwill. A series of tablets of imperishable bronze are to be placed on principal highways that cross the 4,000 miles of unfortified border between these two sovereign nations. They commemorate international peace, and will remind 1,500,000 travellers every year that for more than a century no cannon has hurled its deadly message of hate across that inviolable border.

NOTES FROM THE EXCISE DIVISION

Excise Duty Collections Up

Excise statistics for January, 1935, show increased duty collections on potable and non potable spirits, malt, beer, cigarettes and cigars, compared with the same month last year. The comparative statements are:—

Comparative statement of Excise duty collections during the months of January, 1934, and January, 1935:—

January, 1935, spirits potable, $408,837; January, 1934. $362,015. January. 1935, spirits, non potable. $83.800; January, 1934. $79,621. January, 1935, malt, $526,017; January. 1934. $162.008. January, 1935. cigars, $18.558; January, 1934. $15 646. January. 1935. cigarettes. $1,440.276; January, 1934, $1,071.381. January. 1935, manufactured tobacco, $339,635; January, 1934. $308,225. January, 1935, foreign raw leaf tobacco, $249.792. January, 1934, $253,815. January, 1935. beer, $38.227; January, 1934, $11.857. January, 1935, licences, $79; January, 1934, $127. January, 1935, validation fee. $21.362; January, 1934, $77,173. January. 1935. malt syrup. $9.606. January, 1935, total. $3,136,194; January. 1934, $2.341.872.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1934, and January, 1935:—

January, 1935, tobacco. cut, 1.324.374 pounds; January 1934. 1,156.731 pounds. January, 1935, tobacco, plug, 306.664 pounds; January. 1934, 321.339 pounds. January, 1935. cigarettes, number 360,035,440; January. 1934. 267,450.375. January, 1935, cigars, number 6.789.935: January. 1934. 5.069,775. January. 1935, snuff. 66.773 pounds; January. 1934. 64.245 pounds. January. 1935. foreign raw leaf tobacco, 632.502 pounds; January, 1934, 630.982 pounds.

Regarding Malt Extract

Collectors of Customs and Excise were notified by official Circular dated 13th February, 1935, that notwithstanding provisions of Circular 220-C Revised Supplement D, Section 16 (*a*), Pharmaceutical Malt Extract may also be sold in bulk by Bonded Manufacturers of Malt Products, or Bonded Manufacturers of Pharmaceutical Preparations, *direct* to bona fide hospitals and benevolent and religious public institutions caring for the infirm and sick.

All such shipments shall be consigned by common carrier or bonded transport to the order of the Collector or Sub-Collector of Customs and Excise within whose jurisdiction the hospital is located, as in the case of Bakers' Malt Extract, vide section 16 (*b*). *No such shipments are to be made by agents of the Bonded Malt Products Manufacturers.*

Sales and deliveries by Bonded Malt Products Manufacturers are to be included in weekly report submitted in pursuance of Section 16 (*b*), paragraph III.

Sales and deliveries by Bonded Manufacturers of Pharmaceutical Preparations are to be included in monthly statement (Form K-73).

Bottled Spirits

In order to remove any doubt respecting the least quantity of bottled spirits which may be warehoused, or ex-warehoused for consumption, by one entry, the following regulations are established for the guidance of Collectors, viz:—

1. When contained in cases, not less than twelve (12) cases shall be entered for warehouse or ex-warehouse for duty by one entry.

2. If a licensee desires to ex-warehouse for duty barrels of spirits and cases by one entry, the entry must include:—

   (*a*) At least one barrel having a minimum content of thirty (30) proof gallons, and not less than twelve (12) cases in addition, or

   (*b*) Not less than thirty (30) proof gallons in barrels, and at least twelve (12) cases in addition.

3. A jug or demijohn containing spirits which has been bottled in bond may be treated for purposes hereof as one case.

More Cigarettes

Cigarette smoking in Canada continues to increase. In 1934 the consumption of factory-made cigarettes was close to five billion, an increase of 12 per cent over 1933.

* * NEWS AND COMMENT * *

NIAGARA FALLS, ONT.: International automobile traffic through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges, in January last, totalled 78,173 automobiles, compared with 84,541 automobiles in January, 1934. Passengers carried in the respective months numbered 311,812 and 342,946. Traffic totals in detail for January, 1935, were: United States automobiles inwards 26,213, outwards 25,052; Canadian automobiles inwards 13,541, outwards 13,367; other vehicles inwards 2,379, outwards 2,453; passengers inwards 157,033, outwards 154,779.

Sixty-day touring permits issued in January totalled 1,352, as against 1,633 issued in January, 1934. Twenty-four hour permits totalled 24,788 compared with 29,719; traveller's vehicle permits 110 compared with 91. Touring permits issued for Canadian cars outwards in the respective months numbered 2,948 and 1,816, an increase of 1,132.

KENORA, ONT.: Geo. H. Young, retired Inspector of Customs, died here recently in his 82nd year. Mr. Young entered the Customs service in 1871, and was appointed Inspector of Customs, Winnipeg, in 1888. He retired on superannuation January 1, 1912.

Mr. Young was a westerner of the old type, having grown up with the west. He was the son of Geo. H. Young, the first Methodist minister in the Red River district. He was taken prisoner by Riel during the Riel rebellion.

MONTREAL: Revenue collected at the Customs express branch, Montreal, in January last amounted to $161,110, compared with $158,154 collected in January, 1934, an increase of $2,956. Packages delivered numbered 9,671, an increase of 718; entries 1,954, a decrease of 180. At the Customs postal branch collections in January totalled $62,204; parcels received 22,440; parcels cleared 21,809; entries passed 1,840.

TORONTO: After twenty-five years of service Alexander Burns, Customs appraiser, express branch, retired on superannuation, January 24, 1935. On behalf of the assembled Customs-Excise staff J. H. Bertram, Collector, presented Mr. Burns with an illuminated address and an easy chair, and Miss Rita Riddell, Secretary to the Collector, handed Mrs. Burns a basket of roses. H. J. Ahern presented the retiring appraiser with a travelling bag on behalf of the Customs brokers.

Business transacted at the Customs express and postal branches, Toronto, during the month of January, 1935, compared with January, 1934, was as follows: express branch—collections $173,300 ($170,603), packages received 14,175 (13,698), entries 2,890 (2,811): postal branch—collections $56,103 ($60,050), packages received 27,171 (27,360), packages delivered 25,237 (25,862), entries 2,331 (2,376).

Three aeroplanes reported inwards at the Leaside Customs Air Harbour during January, and four reported outwards. A total of seven passengers was carried.

WINNIPEG: The Dominion Customs and Excise Officers' Association, Manitoba branch, held their annual meeting in Winnipeg on January 18 An informal luncheon was presided over by the president, J. W. Bain. The following officers were elected for the ensuing year:—Honorary President, D. J. Scott; Honorary Vice Presidents, J. R. Gray, J. E. Davies, J. S. Errington, H. R. Wilson, N. McDougall; President, J. L. Stevens; Vice President, P. F. Haddon, Secretary, P. J. Bryer; Treasurer, H. E. Magee; Ottawa delegate, J. E. Davies; Executive, G. F. Johnson, C. W. Youell, J. Hay, Geo. McKay, H. Hall, R. Bernier, W. E. Roscoe.

EXPORTS TO EMPIRE COUNTRIES

Exports to British Empire countries in January, 1935, were valued at $20,471,000 compared with $21,752,000 in January, 1934, a drop of 5·9 per cent. The export to the United Kingdom was $16,611,000, lower by 5·8 per cent. Exports to foreign countries amounted to $23,431,000 as against $24,901,000, a decline of 5·9 per cent.

QUESTION BOX

These questions were asked in the last number:—

(1) Would it not be advisable that postal parcels held as "unclaimed" or "refused," when being returned to sender, be sent under manifest A15 to border port and from there be exported to destination? Parcels now are handed in to local post offices, receipt being obtained for same on Form E19½, and there Customs supervision ends. With freight and express shipments, manifesting to border port or seaport is done. The shipment by this means is safeguarded.

(2) A Canadian student leaves Canada for a course in a United States university, taking with him a typewriter of United States manufacture, on which Canadian duty had been once paid. Would such typewriter be permitted re-entry into Canada free of duty?

(3) Smoke screen apparatus being prohibited under tariff item 1217, what would be the correct procedure where on the entry of an automobile such apparatus is declared; to seize the car or ask that the apparatus be removed from the car prior to issuing a permit for the vehicle?

The answers are:—

(1) When unclaimed or refused postal parcels are handed to postal authorities for return to the sender, the post office department of the federal government is entrusted with the transporting of them to destination outside of Canada. Treating these parcels in the same manner as freight or express is considered impracticable.

(2) On being furnished with satisfactory evidence of payment of duty on original importation and as to the bona fides of the case, the department would be disposed to grant free entry.

(3) If smoke screen apparatus being imported in or attached to an automobile arriving by highway is declared, the department would not object to the importer being afforded an opportunity for immediate exportation.

These questions will be dealt with in the next number:—

(1) When an unmarried officer dies is the amount he contributed to the retirement fund paid to his estate? Can an officer obtain his superannuation after 25 years service, if he is not incapacitated?

(2) When Canadian goods are shipped by mail to a foreign country from a point which is not a Customs port or outport, where should the B.13 export entry covering the shipment be recorded?

(3) Is special leave with pay granted to civil servants for militia service periods?

COMPARATIVE STATEMENT OF TOURISTS' AUTOMOBILE STATISTICS, BY PROVINCES, FOR THE CALENDAR YEARS 1933 AND 1934.

1934

Province	24 hours	Not exceeding 60 days	Over 60 days and not exceeding six months	Canadian automobiles exported for touring purposes
Nova Scotia	....	1,770	33	114
Prince Edward Island	....	....	....	....
New Brunswick	127,630	51,246	17	9,157
Quebec	204,679	220,885	70	116,435
Ontario	1,949,207	523,155	138	194,012
Manitoba	24,136	10,656	23	16,403
Saskatchewan	15,421	4,605	1	5,875
Alberta	13,483	4,648	4	3,444
British Columbia	39,092	70,906	43	168,412
Totals	2,373,648	887,871	329	513,852
1933				
Nova Scotia	....	1,241	30	63
Prince Edward Island	....	1	....	....
New Brunswick	108,571	43,882	50	7,857
Quebec	199,313	237,007	65	96,718
Ontario	1,844,643	494,304	150	164,795
Manitoba	22,241	9,455	4	13,387
Saskatchewan	13,287	4,412	2	6,678
Alberta	11,651	3,713	2	2,368
British Columbia	33,712	69,121	30	125,266
Totals	2,233,418	863,136	333	417,132

JUST AMONG OURSELVES

FEBRUARY–MARCH

ADDITIONS

New Brunswick

Woodstock (Union Corner) W. E. Bailey, Customs Excise Enforcement Officer.

Quebec

Montreal: Albert Faucher, Customs Truckman.

Three Rivers: Roland Bourque, Customs Excise Examiner.

British Columbia

Nanaimo (Chemainus): J. R. Underwood, Customs Guard.

Administrative

A. O. Peterson, Clerk, Grade 2.

Audit

Joseph Arthur, Excise Tax Auditor.
Marcel Guay, Excise Tax Auditor.
R L. Kergan, Excise Tax Auditor.
John Sangster, Excise Tax Auditor.

DEDUCTIONS

New Brunswick

Woodstock (Union Corner): C. G. Noble, Customs Excise Enforcement Officer (services terminated).

Quebec

Montreal: J. A. Laplante, Clerk, Grade 1 (reassigned in the Department of Indian Affairs).

Ontario

Ottawa: E. A. Marsh, Computing Clerk (resigned). J. B. Potvin, Express and Postal Computing Clerk (deceased).

Toronto: G. A. Cressman, Supervisor of Gaugers (superannuated). T. H. Doyle, Express and Postal Computing Clerk (deceased).

British Columbia

Prince Rupert (Masset): James Martin, Customs Excise Enforcement Officer (retired).

Vancouver: Frank Warwick, Express and Postal Computing Clerk (superannuated).

Audit

Miss M. B. A. Pare, Stenographer, Grade 2 (resigned).

TRANSFERS

M R. Tuer, from Customs Excise Examiner, Port Arthur, Ont., to Customs Excise Examiner, Perth, Ont.

Wm. Pearson, from Customs Excise Examiner, Sarnia, Ont., to Customs Excise Enforcement Officer, Port Lambton, Ont.

H. A. Taylor, from Customs Excise Examiner, Wallaceburg, Ont., to Customs Excise Examiner, Sarnia, Ont.

J. S. Baxter, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Examiner, Inspection Service, Detroit, Mich.

John Wilson, from Customs Excise Examiner, Inspection Service, Detroit, Mich., to Customs Excise Examiner, Windsor, Ont.

G. S. Fraser, from Customs Excise Examiner, Brandon, Man., to Customs Excise Examiner, Emerson, Man.

DISMISSALS

Vancouver, B.C.: D. A. Brown, Customs Express and Postal Cashier (for misappropriation of Crown funds).

EXPORTS OF MEATS

Meat exports in January, 1935, were valued at $2,241,000 compared with $1,805,000 in January last year. The United Kingdom took meats to the value of $2,148,000. Bacon and hams was the largest item, being valued at $2.022,000 compared with $1,431,000, of which the United Kingdom took $2,011,000.

IMPORTS OF FERTILIZERS

Imports of fertilizers in November, 1934, amounted to 644,317 cwt. valued at $347,874. More than half of it came from the United States, the chief items being superphosphate of lime, nitrate of soda, and phosphate rock. Muriate of potash came mainly from France and Germany, blast furnace slag from Belgium and the Netherlands, kainite and German potash salts from Germany and France, sulphate of potash from France and phosphate of lime from the Netherlands.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	5,844,624 52	6,343,711 46		
Less Refunds and Drawbacks	696,393 15	577,134 80		
Net	5,148,231 37	5,766,576 66	618,345 29	....
EXCISE TAXES	8,067,056 71	7,729,309 15		
Less Refunds and Drawbacks	183,735 55	184,724 55		
Net	7,883,321 16	7,544,584 60	....	338,736 56
EXCISE DUTIES	2,582,997 81	3,000,970 41		
Less Refunds and Drawbacks	59,933 36	61,177 10		
Net	2,523,064 45	2,939,793 31	416,728,86	....
SUNDRY COLLECTIONS	58,000 58	46,825 68		
Less Refunds and Drawbacks	10 02	3 50		
Net	57,990 56	46,822 18	....	11,168 38
Net Totals	15,612,607 54	16,297,776 75	1,035,074 15	349,904 94
Net Increase	....	....	685,169 21	

TOTALS FOR ELEVEN MONTHS

	1933–34	1934–35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	64,158,978 20	75,590,288 03		
Less Refunds and Drawbacks	6,445,483 74	7,436,612 67		
Net	57,713,494 46	68,153,675 36	10,440,180 90	....
EXCISE TAXES	95,362,674 80	102,049,427 82		
Less Refunds and Drawbacks	1,702,821 42	2,143,292 78		
Net	93,659,853 38	99,906,135 04	6,246,281 66	....
EXCISE DUTIES	33,651,731 29	41,038,393 02		
Less Refunds and Drawbacks	465,043 10	539,448 73		
Net	33,186,688 19	40,498,944 29	7,312,256 10	....
SUNDRY COLLECTIONS	734,533 04	627,867 21		
Less Refunds and Drawbacks	357 23	56 28		
Net	734,175 81	627,810 93	....	106,364 88
Net Totals	185,294,211 84	209,186,565 62	23,998,718 66	106,364 88
Net Increase	....	....	23,892,353 78	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF FEBRUARY, 1934, AND FEBRUARY, 1935.

—	February, 1934	February, 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,680,182 91	2,189,434 89	....	509,251 98

TOTAL FOR ELEVEN MONTHS

—	1933–34	1934–35	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	58,838,141 52	59,670,275 26	....	832,133 74

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1934 AND 1935

—	February, 1934		February, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		37,842,403		46,719,461
Total Exports (Foreign Produce)		522,170		957,957
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	6,512,686	4,416,159	7,206,560	5,535,684
Wheat flour Brls.	328,376	1,127,597	309,729	1,167,094
Fish Cwt	280,340	1,350,144	326,299	1,855,287
Furs $		1,834,652		2,111,316
Meats Cwt.	93,194	1,274,002	192,148	2,727,438
Cheese Cwt.	2,391	34,559	3,122	51,897
Planks and boards M ft.	104,952	1,846,602	88,669	1,558,012
Wood pulp Cwt.	831,352	1,814,651	915,444	1,985,562
Newsprint Cwt.	2,639,386	4,396,700	2,933,938	5,044,859
Automobiles and parts $		1,389,174		1,938,459
Copper, partially manufactured Cwt.	144,736	1,094,314	218,908	1,402,951
Nickel, unmanufactured $		1,623,991		2,705,387
Imports entered for consumption—Free goods		12,341,526		13,751,696
Imports entered for consumption—Dutiable goods		21,250,358		23,301,591
Total imports entered for consumption		33,591,884		37,053,287

—	Eleven months ended February, 1934		Eleven months ended February, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		521,705,424		601,376,374
Total Exports (Foreign Produce)		5,585,197		6,731,161
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	165,431,015	112,024,309	156,795,604	124,983,857
Wheat flour Brls.	5,126,610	18,029,719	4,439,359	16,518,137
Fish Cwt.	3,020,805	18,995,787	2,995,272	21,205,023
Furs $		12,542,986		13,851,442
Meats Cwt.	1,017,262	12,460,753	1,618,038	21,538,452
Cheese Cwt.	745,195	8,108,596	598,466	6,423,471
Planks and boards M ft.	1,079,237	18,834,361	1,201,279	23,078,935
Wood pulp Cwt.	11,655,421	22,452,183	10,953,169	23,070,701
Newsprint Cwt.	35,693,281	65,143,451	43,427,629	74,618,647
Automobiles and parts $		10,701,559		17,791,665
Copper, partially manufactured Cwt.	2,317,214	16,613,302	2,922,537	20,854,703
Nickel, unmanufactured $		24,534,589		26,108,494
Imports entered for consumption—Free goods		164,376,110		203,009,060
Imports entered for consumption—Dutiable goods		221,903,224		271,240,530
Total imports entered for consumption		386,279,334		474,249,590

Ti.Sci.

The National Revenue Review

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

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Commissioner of Excise, DAVID SIM.
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Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

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J. Sydney Roe, Editor

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Do It With a Smile

WITH spring knocking insistently at the yielding door of winter the tourist season will soon be here. As in former years every effort will be made by the department to encourage the friendly invasion of the neighbourly army. The revised and simplified regulations for the entry of tourists' automobiles are designed to eliminate delays at border ports and outports, and Customs officers by courteous and prompt discharge of their duties will keep the incoming and outgoing lines moving. The department anticipates that the same high standard of service to the travelling public will be extended this season as in former years. Do it with a smile.

Important change in Tourists' Automobile Regulations

COLLECTORS have received departmental Memorandum Series D, No. 8, containing the revised and consolidated regulations respecting the admission of tourists' automobiles and travellers' vehicles, to which reference was made in these columns last month by way of summarizing the amendments since the last issue.

Another important change in these regulations, which will advantageously affect those tourists who enter Canada for a protracted stay, has been authorized by Honourable R. C. Matthews, Minister of National Revenue.

Heretofore, tourists whose proposed visits extended over a period of ninety days and up to six months were required to obtain the bond of a guarantee company at the frontier port of arrival, and others who had first planned to stay sixty or ninety days, and subsequently decided to remain longer, were required to visit the nearest Collector and furnish a bond in order to obtain an extension up to six months.

The new regulations provide that neither bond nor deposit will be required hereafter in respect of tourists' automobiles, without regard to the duration of stay, up to a period of six months. This provision eliminates some delay at the frontier in obtaining the necessary bond, and relieves the tourist of the expense of procuring security. This change will also prove of assistance to those tourists who obtain a sixty- or ninety-day permit on their first arrival, and who later decide to extend their stay. Under the old regulations they were often required to drive many miles to the nearest Collector, in endeavouring to obtain the necessary extension, and oftentimes found difficulty in securing proper bonding facilities, due to their location.

Collectors are specially asked to issue permits to incoming tourists for periods of either two months or six months. The purpose of this is to assist in classifying tourists according to the duration of their visit by periods which will enable a comparison to be made with statistics of past years.

The Value of Tourist Traffic

A PRELIMINARY estimate of Canada's tourist trade in 1934 places the total expenditures of tourists from other countries at approximately $131,000,000 and the total expenditures of Canadian tourists in other countries at approximately $61,000,000, these being increases of $14,000,000 and $10,000,000 respectively, as compared with the preceding year.

Tourists arriving via ocean ports numbered 11,531, an increase of 1,881 over 1933. Their expenditures are estimated to have been $9,455,000 compared with $7,763,000 the year before.

Automobiles which entered Canada from the United States for touring purposes numbered 3,261,848 compared with 3,096,887 in 1933. The expenditures of the tourists who came by car are estimated at $86,259,000 as compared with $77,250,000.

The expenditures of tourists from the United States who came by rail and steamer are estimated at $35,000,000, an increase of about $3,000,000 over 1933, which brings the total value of the tourist business in Canada up to about $131,000,000 as against $117,000,000 the year before.

However, Canadian tourists who went abroad via ocean ports numbered 27,619 in 1934 and 27,406 in 1933. Their expenditures are estimated at $14,272,000 compared with $13,982,000.

Canadian automobiles exported for touring purposes totalled 513,852 compared with 417,132 the year before and their total expenditures are estimated at $32,645,000 compared with $24,611,000.

While returns from the railway and steamship companies are as yet incomplete it is estimated that tourists to the United States by rail and steamer spent $14,000,000. Thus the total expenditures of Canadian tourists in other countries in 1934 approximated $61,000,000 compared with $50,860,000 in 1933. The favourable balance accruing to Canada on tourist trade may, therefore, be placed at somewhere in the neighbourhood of $70,000,000 as compared with $66,264,000 in 1933.

Departmental Rulings

OUTER burial cases for holding coffins and caskets—not entitled to entry under tariff item 514, but dutiable according to material and finish.

The "Master" Etching Machine, per illustration, used for etching photo-engraved metal plates with acid, in the manufacture of photo-engraved printing plates—tariff item 412a.

Orthodontia appliances of gold plated metal, per illustration, used for the purpose of straightening irregular teeth, fitted by the dentist as required in each particular case and which, after being placed in the mouth, remain there until such time as the teeth become straightened —tariff item 362.

Letters by the Thousand

THE busy staff of the Records Branch of the department handles on an average nearly one thousand letters daily. Correspondence for the past calendar year totalled 296,376 letters. Of this total letters received numbered 134,076, made up of Customs 91,602, Excise 42,474. Outgoing letters totalled 162,300, made up of Customs 113,250, Excise 30,300, staff 9,150, sales tax 9,600.

The increase in correspondence over a period of years may be seen by comparing last year's figures with those of ten years ago when the total number of letters handled was 199,027, or a daily average of 663.

Just an Oversight

THE Inspector of Income Tax, Montreal, on March 28, received in a sealed package, delivered over the counter, the sum of $14.37 cash, with the following message written on a plain sheet of paper:—

"Enclosed $14.37 is for conscience money. It was not done intentionally; just oversight. Sorry."

International Air Traffic

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, in February, dropped slightly compared with the same month last year. Owing to weather conditions four inward flights and five outward flights were cancelled, as against three inward flights and one outward cancelled in February, 1934. Comparative figures covering the respective months were as follows:—

Aeroplanes inwards 21 (24), outwards 21 (25); passengers inwards 23 (18), outwards 37 (43); pieces of baggage examined inwards 19 (20), outwards 38 (51); bags of mail inwards 319, weight 6,439 pounds (319, weight 5,502 pounds), outwards 153, weight 2,171 pounds (176, weight 2,486 pounds); express parcels inwards 161 (215), outwards nil (10); value of aeroplane parts imported nil ($6).

Marking of Imported Goods

REFERRING to Memorandum Series D No. 1, Collectors are advised that by Order in Council on the 8th March, 1935 (P.C. 71/610), the following class or description of goods is added to the list of articles required to be marked with an indication of the country of origin on importation into Canada, under Section 16 of the Customs Tariff, effective from and after the first day of June, 1935:

14. Laminated glass, sheet and plate glass in sheets or panes, and common or colourless window glass.

Imported glass of the class referred to will be required to be marked with an indication of the country of origin on each package, covering, case or container in which imported.

How Excise Duty Collections Increased

INCREASED collections of Excise duty were made in February, 1935, compared with the corresponding month of last year. The increases were on potable and non potable spirits, malt, cigarettes, cigars, and beer. The comparative figures follow:—

Comparative statement of Excise duty collections during the months of February, 1934, and February, 1935:—

February, 1935, spirits potable, $489,622; February, 1934, $442,268. February, 1935, spirits, non potable, $68,267; February, 1934, $67,010. February, 1935, malt, $415,450; February, 1934, $153,053. February, 1935, cigars, $22,442; February, 1934, $13,611. February, 1935, cigarettes, $1,352,002; February, 1934, $1,251,411. February. 1935, manufactured tobacco, $335,129; February, 1934, $348,802. February, 1935, foreign raw leaf tobacco. $224,405; February, 1934, $249,623. February, 1935, beer, $14,327; February, 1934, $10,940. February. 1935, licences. $1,762; February, 1934, $1,284. February, 1935, validation fee, $20,561; February, 1934, $82,371. February, 1935, malt syrup, $5,653. February, 1935, total, $2,949,625; February, 1934, $2.620,377.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1934, and February, 1935:—

February, 1935, tobacco, cut, 1,333,114 pounds; February, 1934, 1,380,982 pounds. February, 1935, tobacco, plug, 285,667 pounds; February, 1934, 306,407 pounds. February, 1935, cigarettes, number 337,960,370; February, 1934. 312.809,385. February. 1935, cigars, number 6,901,967; February, 1934, 4,448,840. February, 1935, snuff. 56,605 pounds; February. 1934. 55,248 pounds. February, 1935, foreign raw leaf tobacco, 545,650 pounds; February, 1934, 621,222 pounds.

The Flowers that Bloom in the Spring

GARDENS will soon be a blaze of colour, much of their finery brought in from other lands. Florist stock imports, including tulip and gladioli bulbs, ferns, dahlias, peonies, azaleas and rhododendrons, etc., are increasing. During the eleven months period April 1, 1934, to February 28, 1935, these imports were valued at $533,106 compared with $473,471 for the twelve months of 1933-34, a difference of $59,635. Tulip bulb imports alone were valued at $149,528, of which amount $143,191 worth of bulbs came from the Netherlands. Florist stock is imported also from the United Kingdom, the United States, Belgium, France, Japan and Germany. Tree, plant and shrub exports for the eleven months period were valued at $18,214.

At this season when the prospective gardener is thumbing the attractive flower catalogues (were there ever such lovely flowers as those depicted), it may be interesting to note where some favourite flowers originally came from. The scarlet June poppy, for instance, properly known as the Oriental poppy, is not a native of this country but originated in Armenia and the Caucasus. The poppy associated with Flanders Fields is planted in rows with beets and carrots in peasant gardens and in France and England the poppies in the corn fields are a familiar sight. The stately hollyhock is a native of India from whence it spread over Europe and finally crossed to America. Few of our flowers have such a diversified history as the hollyhock. The Indian dooryards of the East are seldom without the thick stalks of this tall biennial. The natives of India use it for more purposes than for mere decoration. Its tough fibres are spun into yarn, and the great ten-foot spires of delicate buds and the rich green leaves are utilized for cattle fodder. The dahlia, named after Dahl, a Swedish botanist, came to us from Mexico. Its extraordinary variability attracted the attention of florists, who brought to bear on it all the resources of selection and crossing, with so much success that by the middle of the 19th century no fewer than 2,000 varieties had been described. The dahlia was carried to Madrid by Spanish botanists in 1789, but not until 30 years later did they appear in English gardens. In Mexico the dahlia roots are used for food.

The beautiful iris, so familiar in most Canadian gardens, was probably named after Iris, the virgin goddess of the rainbow. These flowers are all natives of temperate climates and some of them are among the few choice garden flowers native to North America. The roots of the bearded German Iris when ground make the fragrant orris-root powder once so popular for scenting bureau drawers.

The familiar geranium on the kitchen window-sill is one of 500 varieties, mostly originating far down at the Cape of Good Hope. The gladiolus, also, comes from South Africa. The ancestors of this stately plant flourish to-day as little wildings fairly under the Victoria Falls far up the Zambezi river. The friendly aster derives its name from the Greek word for star. The New England aster and the Michaelmas daisy are both natives of North America and are perhaps the most common varieties of asters. The most valued of all, however, is the China aster of which many varieties are in cultivation. Petunias, those little trumpets that seem to flouirsh in rich or poor soil, are related to the lowly tobacco which is a native of the Americas. The gay little clove pinks, in their native state, grow wild on rocks and old walls of southern Europe. Candtytuft, Iberis, comes from the Mediterranean Sea, and its name is supposed to be derived from the island of Candia and from Iberia, meaning Spain. Our bachelor's button is the corn blue-bottle of Europe, a vigorous weed in continental cornfields. And finally the rose, a native of the northern hemisphere, is found in its wild state in all temperate climes, as far south as Abyssinia, the India Peninsula and Mexico, and as far north as the Arctic zone. There are about forty varieties of the rose, including the blush, brier, cabbage, damask, moss, musk and tea.

Export of Farm Products

THE export of products of the Canadian farm to the United States in February, 1935, was of the value of $1,749,000 compared with $350,000 a year ago. Cattle accounted for $342,000, bran and shorts $330,000, wheat $161,000, hay $189,000, beef $104,000, barley $114,000, turnips $66,000, horses $31,000.

The Harvest of the Maple Trees

AN infallible sign of spring is seen when the sap begins to run and Canada's harvest of the maple is on. Many legendary stories shroud the discovery of the art of making maple sugar and the Indians are known to have made maple sugar prior to the year 1673. Although a great many changes in methods of production have taken place in the last half century the romantic side of sugar making still remains.

In the early days of the industry there was little call for maple products, but the growth of urban population and the migration of sons and daughters from the farms to the cities and towns and their desire for the well-remembered delicacies there gradually has developed an important trade in maple products. In 1851 production in Canada amounted to 13,500,000 pounds of sugar; in 1891 it was 22,500,000 pounds, and during the past few years production has averaged approximately 23,000,000 pounds. The principal source of the maple sugar and maple syrup production in Eastern Canada is the Province of Quebec, although the Provinces of Ontario, New Brunswick, and Nova Scotia also produce substantial quantities of both sugar and syrup. Springtime in Canada is maple sugar time, and the harvesting of this delectable crop each year provides a welcome revenue for Eastern Canada farmers.

About 25 per cent of Canada's maple products are exported to the United States annually, largely for use in flavouring tobacco. In Canada the larger proportion of maple sugar and maple syrup is in demand for household use. The quality of Canadian maple products is unexcelled as the Government insists that maple products placed on the market must be 100 per cent pure.

Instructions to Collectors

IT has been represented to the department that certain difficulties may be experienced by transportation companies in fully complying with all the requirements set forth in Departmental Memorandum Series D, No. 6 by the first of April, 1935. This is particularly so with regard to overseas shipments.

Under the circumstances, and pending further negotiations between the department and interested parties, Collectors are advised that, until further notice, they are not to refuse to accept entries because of the fact that Advice Notes do not contain all the information specified in Memorandum Series D, No. 6.

The issuance of an extra copy of the Advice Note for Customs purposes is a matter of arrangement between the department and transportation companies, and the department takes the view that importers should not be penalized because the transportation companies may have difficulty in obtaining all the information required. It is hoped, however, that the difficulties which have been encountered will be overcome at an early date when further instructions will be issued.

Canada's Trade

DURING the first eleven months of the fiscal year 1934-35 the total trade of Canada amounted to $1,082,347,000 compared with $913,570,000 in the same period of 1933-34 and $816,974,000 in 1932-33. The domestic exports aggregated $601,376,000 compared with $521,705,000 and $347,221,000. The imports amounted to $474,240,000 compared with $386,-279,000 and $373,421,000. The increase in total trade was 18 per cent over 1933-34 and 32 over 1932-33. The increase in domestic exports was 15 per cent over 1933-34 and 37 per cent over 1932-33. The increase in imports was 22 per cent over 1933-34 and 27 per cent over 1932-33.

Balance of Trade

THE balance of trade in February, 1935, was favourable to the extent of $10,634,000 compared with $4,773,000 a year ago and $3,300,000 two years ago. The balance of trade during the first eleven months of 1934-35 was $133,868,000 compared with $141,011,000 in the same period of 1933-34 and $70,132,000 in 1932-33.

Character of Canada's Exports

CANADA'S domestic exports in February, 1935, increased by $8,877,000. To British Empire countries they increased by $7,944,000 and to foreign countries $932,000. These increases were by comparison with a year ago. One of the notable increases was meats to Great Britain which rose from $1,195,000 to $2,490,000, a gain of over 100 per cent. Wheat to the United Kingdom rose from $3,083,000 to $4,217,000, fish from $294,000 to $446,000, furs from $903,000 to $1,407,000, automobiles from $289,000 to $511,000, copper from $494,000 to $858,000. Another increase to the United Kingdom was nickel which rose from $74,000 to $1,153,000. To the United States nickel rose from $897,000 to $988,000. Newsprint paper to the United States increased from $3,881,000 to $4,384,000, wheat from $3,000 to $161,000, barley from nil to $114,000, fish from $567,000 to $764,000, wood pulp from $1,435,000 to $1,558,000, copper from $91,000 to $252,000, electrical energy from $240,000 to $262,000.

Gold Production

GOLD production in January, 1935, totalled 249,029 ounces compared with 231,288 a year ago. The Ontario output was 179,054 ounces, Quebec 32,102, British Columbia 25,762, Manitoba and Saskatchewan 11,498, Nova Scotia 580, Yukon 23, Alberta 10. Jewellery and scrap at the Royal Canadian Mint contained 4,971 ounces. The average price of gold in January was $34.95, at which price the output was worth $8,703,564. The December production was worth $9,035,699.

Export of Gold Bullion

THE export of gold bullion in February, 1935, at $6,671,000 all went to the United States. During the past eleven months this export aggregated $87,404,000 compared with $57,845,000 in the same period a year ago. The raw gold export of $176,895 also went to the United States.

Silver Production

CANADA'S silver production in December, 1934, amounted to 1,363,238 ounces as compared with 1,535,079 ounces in November and 1,096,399 in December, 1933. Quotations for silver on the New York market, in Canadian funds, averaged 53·72807 cents per ounce in December; valued at this price the Canadian output during the month was worth $732,441. The average price for November was 52·956 cents and the value of the month's production was $812,916.

Income Tax Memoranda

INSPECTORS of Income Tax were instructed as follows on April 9, 1935, *re* Depletion in respect of Mining Companies.

Whereas the Honourable the Minister of Finance, in his Budget announcement of the 22nd ultimo, stated: (Page 2152 of Hansard)

> With regard to the existing regulations allowing depletion to mines, it is believed that several of these provisions have been unduly generous in their operation. Not only has it been pointed out that the specific rate of 50 per cent in the case of precious metal mines could fairly be reduced, but also that the granting of depletion to both corporation and shareholder at the present rates cannot well be defended.
>
> The rate of depletion allowance granted to precious metal mines is to be reduced from 50 per cent to 33⅓ per cent

you are hereby advised that for the 1934 fiscal period and subsequent periods the depletion rate to be allowed to precious and base metal mines will be 33⅓ per cent.

This memorandum was issued to Inspectors of Income Tax on April 9, 1935, *re* Depletion of Dividends of Mining Companies.

Whereas the Honourable the Minister of Finance, in his Budget announcement of the 22nd ultimo, stated: (Page 2152 of Hansard)

> With regard to the existing regulations allowing depletion to mines, it is believed that several of these provisions have been unduly generous in their operation. Not only has it been pointed out that the specific rate of fifty per cent in the case of precious metal mines could fairly be reduced, but also that the granting of depletion to both corporation and shareholder at the present rates cannot well be defended.
>
> Dividends received by shareholders are to be taxed by reducing the allowance from fifty per cent to twenty per cent

you are hereby advised that for the 1934 fiscal period and subsequent period, in conformity with the foregoing, shareholders, irrespective of the depletion heretofore allowed, either to the company of which they hold shares or to themselves, will be allowed, in determining the portion of the dividend income taxable, a depletion rate of twenty per cent, unless a lesser rate of depletion has heretofore been allowed, in which case the lesser rate shall continue.

Export of Newsprint

THE newsprint export in February, 1935, was 2,935,938 cwt. valued at $5,044,859 compared with 2,638,386 cwt. at $4,396,700 in February last year. The export to the United States was valued at $4,326,000, New Zealand $227,000, Australia $185,000, Japan $128,000, United Kingdom $45,000, British South Africa, $27,000, China $22,000, Cuba $15,000, Hawaii $13,000, Hong Kong $11,000, Irish Free State $10,000.

Imports and Production of Coal

IMPORTS of coal in February, 1935, amounted to 494,000 tons which was 157,000 tons less than the average of the past five years. Anthracite importations from the United States consisted of 188,000 tons and 11,000 from Great Britain. Coal exports at 40,000 tons were 11,000 above the average.

Production of coal in Canada in February was 1,010,000 tons, which was about 80,000 tons less than the five-year average for the month. Nova Scotia mines produced 426,000 tons as against 406,000 a year ago. Alberta's output at 363,000 tons was about the same level. British Columbia's output at 107,000 tons was about 9,000 less.

* * HERE AND THERE * *

Here is an item of interest to those officers of the department who deal with matters pertaining to sales tax.

A sales tax of historic interest, the Spanish Alcavala, was introduced as a national tax of Spain in 1342. Beginning with a one per cent rate it reached ten per cent, and was applied to the sale of practically every sort of property, movable or immovable, being repeated every time the property was sold. The absolutism of the Spanish monarchs enabled them to retain the alcavala despite the protests of the people. Since the large estates were nearly all entailed, the tax did not touch them but fell with ruinous effect upon the smaller properties.

The General Accise of the German Empire in the seventeenth and eighteenth centuries came close to being a general sales tax, but it was finally abandoned. In England as early as 1667 Sir William Petty in his " Treatise of Taxes and Contributions " advocated a tax upon " every particular necessary just when it is ripe for consumption," and during the French wars the country approached the system when Pitt imposed taxes on nearly all commodities, generally when they were manufactured but sometimes when they were sold. The bulk of these taxes was cleared away finally by Mr. Gladstone. France after the Franco-Prussian war, and the United States after the Civil war, considered the inauguration of some sort of sales tax, but the proposals in each case were rejected.

Further researches into the old volume of Customs laws, printed in London in 1836, from which extracts were printed in the Review recently, revealed more interesting sidelights on smuggling problems of those days. One curious ruling was that all foreign vessels, *not square rigged,* having goods secreted aboard were to be seized. It read as follows:—

> All vessels and boats belonging in the whole or in part to His Majesty's subjects, having false bulkheads, false bows, double sides or bottoms, or any secret or disguised place whatsoever in the construction of the said vessel or boat adapted for the purpose of concealing goods, or having any hole, pipe, or other device in or about the vessel or boat adapted for the purpose of running goods, shall be forfeited, with all the guns, furniture, ammunition, tackle, and apparel belonging to such vessel or boat; and all foreign vessels or boats, not being square-rigged, coming to or arriving at any port of the United Kingdom, having on board any goods liable to the payment of duties, or prohibited to be imported into the United Kingdom, concealed in false bulkheads, etc., shall be forfeited.

Smuggled goods sold readily when secretly put up for sale, and so it evidently became a popular practice to offer for sale as smuggled goods commodities that were not prohibited or even subject to duty. This misrepresentation was dealt with by the following law:—

> If any person or persons shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run on shore without payment of duties, then and in such case all such goods (although not liable to any duties or prohibited) shall be forfeited, and the person or persons offering the same for sale shall forfeit the treble value of such goods, or the penalty of one hundred pounds, at the election of the Commissioners of His Majesty's Customs.

The most drastic law in the old volume is probably the one that imposes the death penalty for merely being assembled armed with two or more persons with the intention of assisting in illegally landing goods or in rescuing goods already seized. It reads in part:—

> If any persons to the number of three or more, armed with firearms or other offensive weapons shall be assembled in order to be aiding in the illegal landing, running or carrying away of any prohibited goods, or any goods liable to any duties which have not been paid or secured, or in rescuing any such goods after seizure, or in rescuing any person who shall have been apprehended for any of the offences made felony or in preventing the apprehension of any person who shall have been guilty of such offence, every person so offending and every person aiding, abetting, or assisting therein shall, being thereof convicted, be adjudged guilty of felony, and suffer death as a felon.

There are now over 6,000 fur farms in Canada, of which more than 5,000 are fox farms. The total value of the animals on the farms is nearly seven million dollars. Although the silver fox is by far the most important, other kinds of fur-bearing animals are being raised successfully on Canadian farms. During the last three years more muskrat skins were cured than any other kind. The mink in particular seems to thrive in captivity. Other kinds of animals raised on farms include raccoon, skunk, marten. fisher, coyote, badger, lynx, fitch, ferret, weasel, nutria, muskrat and beaver.

While Canada has ever been an important source of furs, the fur trade having been a dominating influence in the discovery and development of the country, the raising of wild animals in captivity for their furs is of comparatively recent origin. The earliest authentic record of the successful breeding of the fox in captivity was in Prince Edward Island in 1878. After 1890 came a period of rising prices for furs and the fur farming industry grew rapidly, spreading also to the other provinces. Interest also developed in the raising of other kinds of animals for their furs.

Canada exports annually large quantities of raw furs, London and New York being the most important markets.

THE INCOMING TIDE OF TOURIST TRAVEL

Points Where Entries Were Heaviest Last Year

FOREIGN automobile tourist traffic entering Canada during the past calendar year increased at most points, totalling 3,261,848 automobiles as against 3,096,887 automobiles entered in 1933, a gain of 164,961, according to a detailed summary prepared by the Department of National Revenue. Of the total number of automobiles brought in last year 887,871 were entered for periods not exceeding 60 days, 2,373,648 were entered for periods of 24 hours or less, and 329 for periods of over 60 days and not exceeding six months. Compared with 1933 this shows an increase in the first group of 24,735 automobiles, in the second group of 140,230 automobiles, and in the third group a decrease of 4 automobiles.

The Peace Bridge between Buffalo and Fort Erie is a favourite point for tourists entering Canada.

Entries by Provinces

Entries of foreign automobiles by provinces, showing 1933 totals in brackets, were:—

Ontario 2,472,500 (2,339,097), Quebec 425,634 (436,385), New Brunswick 178,893 (152,-

503), British Columbia 110,041 (102,863), Manitoba 34,815 (31,700), Saskatchewan 20,027 (17,701), Alberta 18,135 (15,366), Nova Scotia 1,803 (1,271), Prince Edward Island nil (1).

Windsor in Lead

Windsor, Ontario, including the outport of Walkerville, retained first place as the principal point of entry in Canada for foreign tourist automobiles, with a total of 992,508 automobiles, made up of 801,379 for periods up to 24 hours, 191,118 for 60-day periods, and 11 for 6-month periods. Fort Erie retained second place with a total of 713,500 automobiles, made up of 591,860 for periods up to 24 hours, 121,631 up to 60 days and 9 up to six months. Niagara Falls continued to hold third place with 610,718 foreign automobiles, made up of 490,598 for 24-hour periods, 120,108 for 60-day periods and 12 for 6-month periods. Other important points of entry in Ontario were: Sarnia 61,469 automobiles, Fort Frances 21,439 automobiles, Sault Ste. Marie 15,599 automobiles, Prescott 12,932 automobiles.

A view of the Customs office and enclosure at the ferry dock, Walkerville. This is a very busy spot.

Rock Island First

In Quebec province the busiest point of entry was Rock Island where 75,512 foreign automobiles came in, 52,498 up to 24-hour periods, 23,012 up to 60 days and 2 up to six months. At Philipsburg, the second busiest point, 44,135 cars entered, 4,101 up to 24-hour periods, and 40,034 up to 60 days. Cantic, which held third place, entered 29,622 cars, 27,565 of which were brought in under 60-day touring permits. Other busy points of entry in Quebec were: Highwater 28,726 cars, Hereford Road 26,327 cars, Stanhope 25,357 cars, Beebe 22,333 cars and Lacolle 16,765 cars.

IN NEW BRUNSWICK

At St. Stephen, New Brunswick, 14,972 cars were entered, 14,190 of which were brought in under 60-day permits. St. Stephen led all other ports of New Brunswick in this respect. Clair, an outport of Woodstock, entered the largest number of foreign automobiles for that province, with a total of 31,647, made up of 30,060 for 24-hour periods, 1,585 for 60-day periods and 2 for 6-month periods. Richmond Road entered 31,361 foreign cars, 24,482 for 24 hours and 6,879 for 60 days. At Andover 29,893 cars were entered, 24.876 for 24-hour periods, 5,015 for 60-day periods and 2 for 6-month periods.

IN BRITISH COLUMBIA

The two most important points of entry in British Columbia for foreign automobile traffic were Pacific Highway with 35,183 cars, made up of 1,961 under 24-hour permits and 33.222 under 60-day permits; and Douglas with 15,717 cars, made up of 5,637 under 24-hour permits and 10.080 under 60-day permits. At Huntingdon 11,733 cars were brought in, 4,693 under 24-hour permits, 7,038 under 60-day permits and 2 under 6-month permits. Other busy frontier points were: Boundary Bay 8,551, Aldergrove 6,833, Cascade City 6,733.

In the other provinces the busiest points of entry for foreign tourist cars in the past years were: Manitoba—Emerson 18,580, Gretna 4,699; Saskatchewan—North Portal 6,070, Northgate, 3,578, Estevan 3,189; Alberta—Coutts 12,718, Carway 4,533; Nova Scotia—Yarmouth 1,731.

CANADIAN CARS OUTWARD

Canadian cars exported for touring purposes in 1934 totalled 513,852 compared with 417,132 in 1933, an increase of 96,720 cars. Totals by provinces, showing 1933 figures in brackets, were: Ontario 194,012 (164,795), British Columbia 168,412 (125,266), Quebec 116,435 (96,718), Manitoba 16,403 (13,387), New Brunswick 9,157 (7,857), Saskatchewan 5,875 (6,678), Alberta 3,444 (2,368), Nova Scotia 114 (63).

The busiest points of exit from Canada for Canadian tourists' automobiles last year were: Pacific Highway, B.C., 60,757; Fort Erie 57,810; Niagara Falls 50,456; Windsor 35,175; Boundary Bay, B.C., 31,606; Douglas, B.C., 22,212; Sarnia, Ont., 18,383; Huntingdon, B.C., 17,842; Lacolle, Que., 16,859; Philipsburg, Que., 14,202.

NOTES OF THE INCOME TAX DIVISION

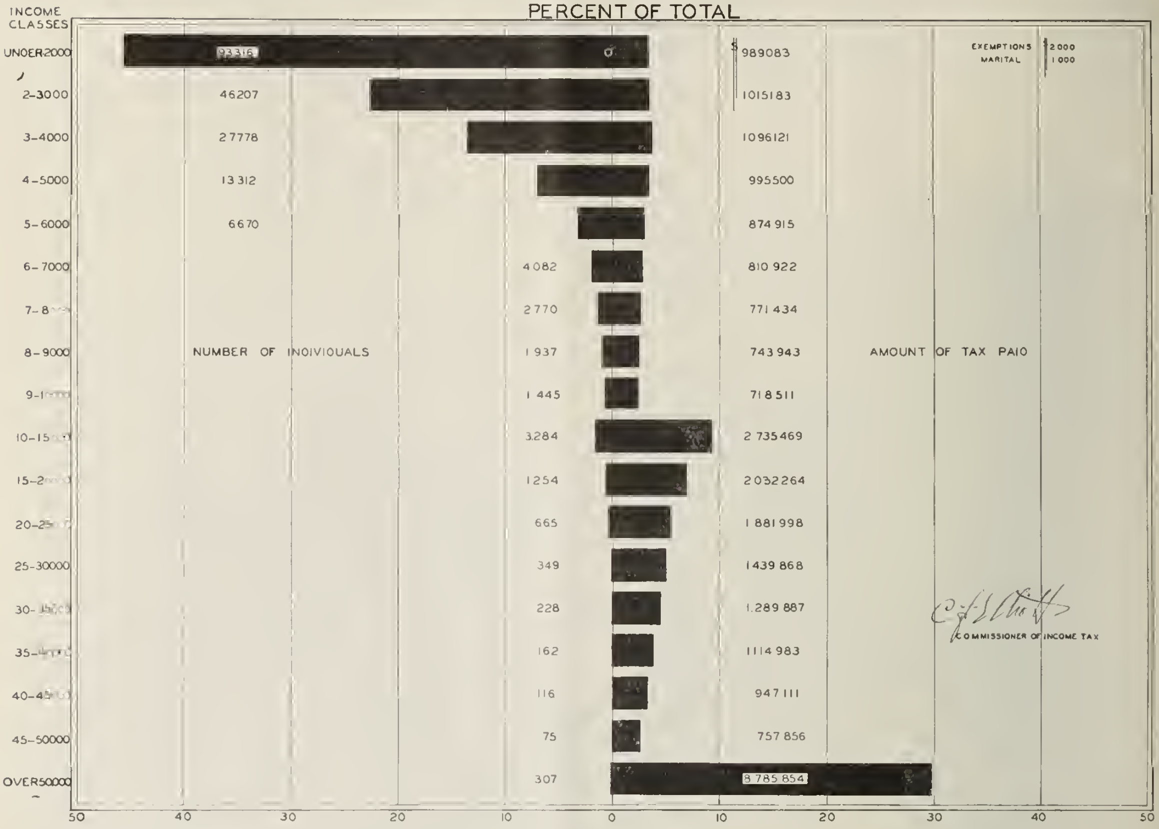
The accompanying chart shows the various individual income classes of residents of Canada from whom Income Tax is collected. It is compiled on the tax collected during the fiscal year ending 31st March, 1934, and relates in the main to income received by the taxpayer in the calendar year 1932.

It is to be observed that the chart indicates the income and classes from under $2,000 progressively to over $50.000, the number of taxpayers in and the amount paid by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of payments by the same class to the total payments may be obtained.

It is also to be observed that in respect of the income had during the year 1932, the exemptions were reduced from $2,400 and $1,200 to $2,000 and $1,000 respectively. At the same time the rates of tax were increased.

The total number of individual taxpayers in the year referred to was 203,957 and the net total paid by them $29,183,715. Thus it will be seen that the income class under $2,000 numbering 93,316 representing $45\frac{3}{4}$ per cent of the total taxpayers, contributed $989,083, which is apparently 3·36 per cent of the total amount paid by individuals.

CANADA
NUMBER OF INDIVIDUAL TAXPAYERS & AMOUNT PAID
BY INCOME CLASSES
1933–34



On the other hand, at the foot of the chart it will be seen that there were 307 taxpayers (or ·15 per cent of the total) with incomes over $50,000, who contributed $8,785,854 (an average of $28,618 each) or about 30 per cent of the total payments.

Similar information is readily available covering the other classes by reference to the chart.

ZINC PRODUCTION

Production of zinc in December, 1934, was reported at 27,684,930 pounds; in November 27,222,359 were produced and in December, 1933, the output was 22,238,145. On the London market the quotations averaged 2·5589 cents per pound, in Canadian funds, as compared with the November average of 2·6102 cents. Based on these prices the Canadian production in December was worth $708,430 and in November, $710,558.

LEAD PRODUCTION

Lead production in December, 1934, reached a total of 32,146,753 pounds; in November 31,571,724 pounds were produced and in December, 1933, the output was 19,953,733. The average price of lead on the London market, in Canadian funds, in December was 2·2504 cents at which price the Canadian output during the month was worth $723,431. In November, lead averaged 2·269 cents and the month's production was valued at $716,362.

BREVITIES REGARDING IMPORT AND EXPORT TRADE

Empire and Foreign Imports

Imports from British Empire countries in February, 1935, were of the value of $9,743,000 compared with $10,613,000 a year ago, a decrease of $870,000 or over 8 p.c. Imports from the United Kingdom amounted to $7,310,000 as against $8,082,000, a decrease of $772,000 or 10 p.c. There were increases from 14 Empire countries and decreases from 12.

Imports from foreign countries in February totalled in value $27,301,000 compared with $22,979,000 a year ago, an increase of $4,322,000, or over 18 per cent. Imports from the United States amounted to $23,498,000 compared with $19,634,000, an increase of $3,864,000 or 19 per cent. There were increased imports from 41 countries and decreases from 18.

Export of Bacon and Hams

The export of bacon and hams in February, 1935, was of the value of $2,253,000, or more than double that of a year ago. While it is not a record since the British Empire Agreements went into effect, it is much higher than usual. The record was in March, 1934, when the value was $2,787,000. This is an export which goes mainly to the United Kingdom. In February the amount to Great Britain was $2,244,000 and in the record month $2,763,000. The next best purchaser last month was the United States with $6,000.

Exports of Planks and Boards

The February, 1935, export of planks and boards amounted to 88,669,000 ft. at $1,558,012 compared with 104,952,000 at $1,846,602 a year ago. The chief countries of destination were: United Kingdom $777,000, United States $421,000, China $113,000, Australia, $79,000, Japan $45,000, British South Africa $38,000, Italy $13,000, Portuguese Africa $16,000. Japan got Douglas fir square timber to the value of $64,000 and Australia $8,000, United Kingdom $21,000.

Leather Footwear Exports

Exports of Canadian made leather footwear in January, 1935, totalled 6,560 pairs, valued at $25,452, compared with 4,626 pairs, valued at $18,620 in January, 1934. The export for the month is divided by countries of destination as follows: United Kingdom, $10,580, or 42 per cent of the total; New Zealand, $9,711, or 38 per cent; United States, $3,340, or 13 per cent; Jamaica, $1,587, or six per cent; and other countries, $234, or one per cent.

Sugar Imports and Exports

Imports of raw sugar in January, 1935, amounted to 24,261,000 pounds compared with 21,038,500 in January, 1934. By countries the imports were: British South Africa 7,643,200, Jamaica 4,727,900, Fiji 4,563,500, British Guiana 4,324,900, Australia 2,550,800, Cuba 450,700. Imports of refined sugar in January, 1935, amounted to 410,800 pounds, of which 410,500 came from the United States and 300 from Hong Kong. Exports totalled 221,300, going mainly to Newfoundland and the British West Indies.

Canned Fruits Imports

The imports of canned fruits in 1934 totalled 20,095,000 pounds as against 21,327,000 in 1933. Pineapples was the largest item, amounting last year to 16,853,000 pounds compared with 18,354,000 in 1933.

Export of Wheat and Flour

Canada's export of wheat in February, 1935, was 7,207,000 bushels of the value of $5,536,000. A year ago the export was 6,513,000 bushels at $4,416,000. The average value in February this year was 76·8 cents per bushel as against 67·8 a year ago. The export of wheat flour in February was 309,729 barrels valued at $1,167,094 compared with 328,376 at $1,127,597 last year. The average value in February this year was $3.77 as against $3.43 a year ago.

The February, 1935, export of wheat to the United Kingdom was 5,334,806 bushels of the value of $4,217,194 compared with 4,505,583 at $3,082,618 a year ago. The total export of wheat was 7,206,560 bushels at $5,535,684 compared with 6,512,686 at $4,416,159.

Wheat flour exports to the United Kingdom were 136,465 barrels valued at $495,359 in February compared with 146,354 at $480,232 in February last year. The export of flour to all countries was 309,729 barrels at $1,167,094 as against 328,376 valued at $1,127,597.

* * NEWS AND COMMENT * *

Oshawa, Ont.: The death of Frederick Ernest Hare, occurred at Oshawa on the 20th March, 1935, in his fifty-ninth year. Born at Tillsonburg, Ontario, he entered the Customs service in 1912 as Acting Preventive Officer, and through his ability, application and thoroughness in his work made steady progress by promotion. He represented the department during the period 1920 to 1933 in Detroit, Chicago, Buffalo and New York City.

The late Mr. Hare had been located at Oshawa since 1933, investigating drawback claims, particularly General Motors work, and was held in high esteem by all his colleagues and business associates. Noted for his genial manner, he was at all times ready to assist in any way the promotion of cooperation and esprit de corps. His death is much regretted by many friends and former colleagues.

Halifax, N.S.: Vessels of all kinds entered and cleared at the port of Halifax during February, 1935, numbered 395, net registered tonnage 940,579 tons, compared with 345 vessels, net registered tonnage 935,494 tons, entered and cleared in February, 1934. Vessels engaged in the trans-oceanic service totalled 193 and 197 for the respective months, and those engaged in the coastwise trade 202 and 148. Cargo tonnage inward and outward totalled 261,568 tons as against 212,380 tons handled in February a year ago. Passengers landed and embarked numbered 1,500 compared with 2,037, and mail handled totalled 17,797 bags compared with 17,272 bags.

Comparative totals from January 1 to February 28, 1935 and 1934, were as follows: Vessels entered and cleared 847 (804), cargo tonnage 486,166 (385,351), passengers landed and embarked 2,893 (4,253), bags of mail 35,859 (34,003).

Niagara Falls: Customs-Excise revenue collected at the port of Niagara Falls during February last amounted to $175,010 compared with $152,479 collected in February, 1934, an increase of $22,531.

Automobiles entered at Niagara Falls via the Falls View, Lower Arch and Queenston bridges during February, 1935, numbered 36,325, made up of United States cars 24,292, Canadian cars 12,033. Automobiles reported outwards totalled 36,252, made up of United States cars 23,781, Canadian cars 12,471. Other vehicles inwards totalled 2,250, outwards 2,319; passengers inwards 149,550, outwards 153,654.

Touring permits issued for United States cars for periods up to 60 days numbered 1,270, for periods of 24 hours or less 23,005. Traveller's vehicle permits totalled 84 and permits issued for Canadian cars leaving Canada 2,686.

Toronto: Members of the Toronto Branch of the Dominion Customs and Excise Officers Association initiated the commendable idea recently of inviting officers of the Department of National Revenue, as well as other business men connected with Customs and Excise work, to address their monthly meetings. Speakers to date included G. E. M. Hunter of the Investigation Branch, J. H. Bertram, Collector of National Revenue at Toronto, and A. Meade Adams of the Canadian National Railways. Officers of the Toronto Branch are:—J. H. Bertram, Hon. President; C. E. Leatch, Hon. 1st Vice President; G. E. Dunbar, Hon. 2nd Vice President; E. Perry, President; A. Briggs, Past President; L. Lloyd, 1st Vice President; A. B. Flett, 2nd Vice President; H. Thorpe, Secretary; J. E. Winfield, Treasurer.

Business transacted at the Customs express and postal branches during the month of February this year compared with February, 1934, was as follows:—

Express branch—duty $177,338 ($186,585), packages received 15,294 (13,305), entries 2,838 (2,675); postal branch—duty $61,825 ($63,266), packages received 27,240 (26,370), packages delivered 24,805, (23,697), entries 2,279 (2,202).

Montreal: Collections received at the Customs postal branch, Montreal, in February last, totalled $60,643, compared with $59,848 in February, 1934, an increase of $795. Parcels received numbered 22,487, parcels cleared 22,034, entries passed 1,680. At the Customs express branch collections amounted to $165,837 in February, 1935, compared with $165,944 in February, 1934. Packages delivered numbered 9,184 and 8,883 in the respective months, entries 2,067 and 2,061.

QUESTION BOX

These questions were asked in the last number:—

(1) When an unmarried officer dies is the amount he contributed to the retirement fund paid to his estate? Can an officer obtain his superannuation after 25 years service, if he is not incapacitated?

(2) When Canadian goods are shipped by mail to a foreign country from a point which is not a Customs port or outport, where should the B. 13 export entry covering the shipment be recorded?

(3) Is special leave with pay granted to civil servants for militia service periods?

The answers are:—

(1) Section 30 of the Civil Service Superannuation and Retirement Act reads as follows:—

"If a person dies while in the Civil Service, the amount to his credit in the Retirement Fund shall be paid to his legal representatives, or to such person as the Treasury Board determines."

A contributor under the Superannuation Act of 1924 who has not attained the age of sixty-five years would not be eligible for an annual allowance unless retired on account of permanent incapacity or abolition of office.

(2) Export entries accounting for goods shipped out of Canada by mail can only be taken to account when the goods are mailed at a Customs port or outport.

(3) Special leave with pay may be granted for the purpose of attending annual military training camp if the civil pay is greater than the military, but not for the purpose of attending schools of military instruction. Special leave with pay may also be granted for attendance at military funerals and other ceremonials such as the opening of Parliament and the furnishing of Guards of Honour.

These questions will be dealt with in the next number:—

(1) Tariff Item 690a permits the free entry of casual donations when of small value with certain exceptions. If a person living in the United States sends to a relative in Canada an article of clothing every few weeks, none of which articles are for sale, and on which the duty would not exceed one dollar in any one case, should these articles be treated as casual donations no matter how frequently they arrive?

(2) May a vessel purchased from foreigners be registered at a Canadian port without first paying duty? May a British built British ship enter into the coasting trade of Canada without licence?

(3) What were the names of the different Inspectors of Customs in Nova Scotia appointed by the Dominion Government since 1867, mentioning the date of each appointment? Who was the youngest Inspector of Customs appointed in Canada, 1867 to 1911, and what was his age?

JUST AMONG OURSELVES

MARCH-APRIL

ADDITIONS

QUEBEC

MONTREAL: Morton Goldner, Clerk, Grade 1; J. D. Larivee, Customs Truckman; E. H. Wayland, Typist, Grade 2.

ONTARIO

OTTAWA: C. A. Roy, Customs Excise Clerk.

BRITISH COLUMBIA

PRINCE RUPERT (Massett): Clarence Martin, Acting Customs Excise Enforcement Officer.

ADMINISTRATIVE

Miss A. L. Myers, Stenographer, Grade 1.
Leonard Robinson, Stenographer, Grade 1.
J. B. Sheehan, Clerk, Grade 2.

AUDIT

J. R. Longpre, Excise Tax Auditor.

INSPECTION
(Undervaluation)

B. S. Shapiro, Stenographer, Grade 2.

DEDUCTIONS

QUEBEC

QUEBEC: L. C. Lanouette, Computing Clerk (superannuated).

ONTARIO

HAMILTON: Charles Pickering, Customs Excise Clerk (resigned).

SUDBURY (Espanola): Edward Arthurs, Sub-Collector of Customs and Excise, Grade 1 (retired).

MANITOBA

WINNIPEG: Edward Doran, Assistant Customs Appraiser (superannuated).

ALBERTA

CALGARY: E. E. Rickard, Customs Excise Cashier (superannuated).

BRITISH COLUMBIA

VANCOUVER: R. R. Brown, Customs Truckman (deceased).

ADMINISTRATIVE

Miss E. M. Shore, Stenographer, Grade 2 (resigned).

INVESTIGATION
(Drawbacks)

F. E. Hare, Investigator of Drawback Claims (deceased).

TRANSFERS

Arthur Chiasson, from Customs Excise Examiner, Sydney, N.S., to Customs Excise Examiner, Halifax, N.S.

J. F. Jones, from Customs Excise Examiner, Moncton, N.B., to Customs Excise Examiner, Halifax, N.S.

C. G. O'Brien, from Customs Excise Clerk, New Glasgow, N.S., to Customs Excise Clerk, Halifax, N.S.

W. T. Emond, from Customs Excise Examiner, Grade 1, Hawkesbury, Ont., to Customs Excise Examiner, Ottawa, Ont.

E. A. Chiswell, from Customs Excise Examiner, Calgary, Alta., to Customs Excise Examiner, Pacific Highway, B.C.

J. M. Fell, from Assistant Investigator of Values, Ottawa, Ont., to Assistant Investigator of Values, Detroit, Mich.

Richard Lang, from Assistant Investigator of Values, Ottawa, Ont., to Assistant Investigator of Values, Chicago, Ill.

J. M. Treadwell, from Principal Clerk, Detroit, Mich., to Principal Clerk, Ottawa, Ont.

W. L. Anderson, from Clerk, Grade 2, Department of Immigration and Colonization, to Clerk, Grade 2, Department of National Revenue, Excise Division, Ottawa, Ont.

J. H. J. F. Letourneau, from Clerk, Grade 2, Department of Immigration and Colonization, to Clerk Grade 2, Department of National Revenue, Ottawa, Ont.

N. D. Powers, from Clerk, Grade 3, Department of Immigration and Colonization, to Clerk, Grade 3, Department of National Revenue, Excise Division, Ottawa, Ont.

J. G. Scott, from Clerk, Grade 2, Department of Immigration and Colonization, to Clerk, Grade 2, Department of National Revenue, Excise Division, Ottawa, Ont.

PROMOTIONS

Laurent Lemire, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2, Drummondville, Que.

DISMISSALS

VANCOUVER, B.C.: D. W. Grove, Customs Excise Examiner (for being under the influence of intoxicants while on duty and for absence from duty without leave due to over-indulgence in intoxicating beverages).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,164,403 77	7,261,202 20		
Less Refunds and Drawbacks	403,632 36	628,885 42		
Net	6,760,771 41	6,632,316 78	....	128,454 63
Excise Taxes	8,429,384 64	7,887,138 38		
Less Refunds and Drawbacks	129,386 66	208,660 21		
Net	8,299,997 98	7,678,478 17	....	621,519 81
Excise Duties	2,835,542 97	3,150,530 73		
Less Refunds and Drawbacks	21,472 11	20,537 11		
Net	2,814,070 86	3,129,993 62	315,922 76	....
Sundry Collections	105,113 14	79,791 47		
Less Refunds and Drawbacks	10 75	1,540 00		
Net	105,102 39	78,251 47	....	26,850 92
Net Totals	17,979,942 64	17,519,040 04	315,922 76	776,825 36
Net Increase	....	....	....	460,902 60

TOTALS FOR TWELVE MONTHS

—	1933-34	1934-35	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	71,323,381 97	82,851,490 23		
Less Refunds and Drawbacks	6,849,116 10	8,065,498 09		
Net	64,474,265 87	74,785,992 14	10,311,726 27	....
Excise Taxes	103,792,059 44	109,936,566 20		
Less Refunds and Drawbacks	1,832,208 08	2,351,952 99		
Net	101,959,851 36	107,584,613 21	5,624,761 85	....
Excise Duties	36,487,274 26	44,188,923 75		
Less Refunds and Drawbacks	486,515 21	559,985 84		
Net	36,000,759 05	43,628,937 91	7,628,178 86	....
Sundry Collections	839,646 18	707,658 68		
Less Refunds and Drawbacks	367 98	1,596 28		
Net	839,278 20	706,062 40	....	133,215 80
Net Totals	203,274,154 48	226,705,605 66	23,564,666 98	
Net Increase	....	....	23,431,451 18	

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH: AND THE TWELVE MONTHS ENDED MARCH 31st, 1934 AND 1935

—	March, 1934		March, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		57,637,721		58,098,620
Total Exports (Foreign Produce)		726,127		927,802
Principal Items of Exports—				
Wheat . . . Bush.	10,103,240	6,945,136	8,906,379	7,457,828
Wheat flour . . . Brl.	493,327	1,700,063	497,468	1,867,903
Fish . . . Cwt.	239,075	1,784,151	233,919	1,754,267
Furs . . . $		1,620,585		1,532,339
Meats . . . Cwt.	180,824	3,039,471	178,707	2,600,896
Cheese . . . Cwt.	4,474	67,675	3,664	57,476
Planks and boards . . . M. ft.	131,349	2,437,324	100,122	1,821,967
Wood pulp . . . Cwt.	1,250,735	2,636,198	1,296,255	2,798,342
Newsprint . . . Cwt.	4,788.853	8,095,031	4.129,839	7,104,207
Automobiles and parts . . . $		2,193,510		4,042,840
Copper, partially manufactured Cwt.	296.733	2,282,690	460,923	3,073,745
Nickel, unmanufactured . . . $		3,663,649		2,314,315
Imports entered for consumption—Free good		18,946,103		18,180,927
Imports entered for consumption—Dutiable goods		28,550,852		29,791,558
Total imports entered for consumption		47,496,955		47,972,485

—	12 months ended March, 1934		12 months ended March, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		579,343,145		659,474,994
Total Exports (Foreign Produce)		6.311,324		7.658,963
Imports entered for consumption—Free goods		183,322,213		221,188,328
Imports entered for consumption—Dutiable goods		250,476,412		301,024,170
Total imports entered for consumption		433.798.625		522,212,498

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The National Revenue Review

MAY 18 1935
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INCOME TAX NOTES, NEWS AND COMMENT,
STAFF CHANGES, QUESTION BOX

May, 1935

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Department of National Revenue

Minister of National Revenue
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General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. VIII OTTAWA, MAY, 1935 No. 8

The St. Lawrence Awakes

THE old St. Lawrence has awakened from its long winter sleep. With the arrival of the first passenger liner from British ports on April 20, the port of Montreal goes into activity for another season. This is almost a fortnight ahead of last year's opening, and within three days of the earliest on record. From now on the procession of ships to and from Montreal's harbour will go on constantly until the end of November.

Gain in Income Tax Collections

NET collections of Income Tax for the past fiscal year were $66,808,065, an increase of $5,408,893 over the preceding twelve months period. March last showed a striking increase of $4,576,760 over March of 1934. The figures were:—March 1935, $7,137,790; March 1934, $2.561,030. The collections by districts for the past fiscal year, with the corresponding figures of 1933-34, appear in another column of this issue.

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the undermentioned points during the summer season 1935:—

In Ontario—Algonquin Park, baggage examined at Toronto or Bracebridge; *Bala,* baggage examined at Toronto; *Centre Island,* about June 1st to September 30th; *Gunflint,* about June 1st to September 30th; *Huntsville,* June 1st to September 30th; *Ivy Lea,* May 1st to October 31st; *Lansdowne* (Gov't Dock), May 1st to September 30th; *Lac la Croix,* covered by patrol officer; *Lake Joseph,* baggage examined at Toronto; *Muskoka Wharf,* during season of navigation; *Point au Baril,* June 15th to September 30th; *Timagami,* baggage examined at North Bay; *Summerville* (Port of Rochester, N.Y.), June 30th to September 7th.

In Alberta—Jasper Park, June 15th to September 30th; *Lake Louise,* June 16th to September 10th.

Regulation Established

THE Minister of National Revenue has established the following regulation under authority of Sections 98 and 99 of the Special War Revenue Act:—

> Manufacturers of ice cream shall account for sales tax on this commodity on a value of one dollar and ten cents ($1.10) per Imperial gallon, effective from May 1st, 1935.

This Circular supersedes and cancels Circular 722-C Revised in so far as it relates to ice cream.

A Sidelight on Early Tourist Travel

HERE is a sidelight on early tourist travel this season. International automobile traffic through the Port of Niagara Falls, during the month of March last, totalled 98,652 automobiles compared with 90,887 automobiles entered and cleared during March, 1934. This shows an increase of 7,765. Figures for March, 1935, in detail were: United States automobiles inwards 33,429. outwards 33,271; Canadian automobiles inwards 15,852, outwards 16,100; other vehicles inwards 2,553, outwards 2,682. The total number of passengers carried was 395,906 as against 337,627 carried in March, 1934, an increase of 58,279.

Sixty-day touring permits issued in March this year numbered 2,488, compared with 3,150 issued in March, 1934. Twenty-four hour permits totalled 30,866 compared with 29,193; travellers vehicle permits 141, compared with 117. Touring permits issued for Canadian cars leaving Canada in the respective months totalled 3,531 and 3,225.

Changes in Customs-Excise Ports

COLLECTORS are advised of the following changes, effective on and after 1st May, 1935:—

Alliston, a postal collecting station under the survey of the port of Toronto, Ontario, closed.

St. George, a postal collecting station under the survey of the port of Galt, Ontario, closed.

Athelstan, Que., a port and warehousing port, closed.

Huntingdon, Que., closed as a postal collecting station and established as a port and warehousing port.

Dundee, Hemmingford, Ste. Agnès de Dundee, outports and warehousing ports, transferred to the survey of the chief port of Huntingdon.

Trout River, an outport, transferred to the survey of the port of Huntingdon.

Covey Hill, Franklin Centre, Frontier, Herdman, preventive stations, transferred to the survey of the port of Huntingdon.

Gain in Excise Duty Collections

AN increase in Excise duty collections on beer, malt, non potable spirits, cigars and cigarettes was shown in March last compared with the corresponding month of 1934. The comparative tables are:—

Comparative statement of Excise duty collections during the months of March, 1934, and March, 1935:—

March, 1935, spirits potable, $365,571; March, 1934. $481,786. March. 1935, spirits, non potable, $85,846; March, 1934. $72.543. March, 1935, malt, $610.696; March, 1934. $237.675. March. 1935, cigars, $24,888; March, 1934. $19.739. March. 1935. cigarettes. $1,371,316; March, 1934. $1,298.090. March, 1935, manufactured tobacco. $351,510; March. 1934, $382,384. March, 1935. foreign raw leaf tobacco, $221.840; March, 1934. $289.259. March, 1935, beer. $27,410; March, 1934, $14,672. March, 1935. licences, $18,153; March, 1934. $14.574. March. 1935. validation fee, $27.531, March. 1934. $36.902. March, 1935, malt syrup, $11,898. March, 1935, total, $3.116.664; March. 1934. $2.847,629.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1934, and March, 1935:—

March. 1935, tobacco. cut. 1.396.416 pounds; March, 1934. 1.529.343 pounds. March. 1935. tobacco, plug, 303 003 pounds; March, 1934. 326.628 pounds. March. 1935. cigarettes, number, 342.829.010; March. 1934. 325.049.510. March. 1935. cigars. number. 8.378.494; March. 1934. 6.711.960. March, 1935, snuff, 58.274 pounds; March. 1934. 56,870 pounds. March, 1935. foreign raw leaf tobacco. 544,890 pounds; March, 1934, 716.938 pounds.

Canada's National Parks Attract Tourists

OVER half a million tourists visited Canada's National Parks during last season. These natural playgrounds are now eighteen in number and embrace an area of more than 12,000 square miles, in which not only is the beauty of mountain, stream, and lake preserved in its primeval state, but the flora and fauna as well are being conserved for the benefit and enjoyment of this and future generations. Wild animal life in all its various forms finds sanctuary and haven within the limits of the national parks.

Tourists visiting the National Parks during the eleven-months periods ended February 28, 1935, numbered 678,711, an increase of 103,607 or 18 per cent, over last year. Almost all park units reported gratifying gains over last season. An increase of almost 10 per cent was recorded in Alberta's national parks. Banff, with 139,412 visitors shows an increase of 14,943 over last year, and Elk Island with 53,738 is 6,421 ahead. Waterton Lakes Park, which adjoins the United States Glacier Park, attracted a total of 36,765 visitors, an increase of 3,921 or 12 per cent. Tourist travel to Jasper Park totalled 10,229, and Buffalo Park was visited by 12,500.

Heavy increases in attendance were registered at Riding Mountain Park in Manitoba and Prince Albert Park in Saskatchewan. All previous records for Manitoba's national playground were broken when 100,035 persons visited Riding Mountain Park last year, an increase of 8,383. National Parks in British Columbia showed an increase in attendance of approximately 22 per cent. Kootenay Park had 39,400 visitors, Yoho Park had 17,012, and tourist traffic to Prince Albert National Park totalled 21,108 persons. In Ontario the national parks also found favour with the tourist, particularly Point Pelee Park, where an all-time record of 203,892 visitors was established. It is estimated that the St. Lawrence Islands Park received 15,000 visitors and the Georgian Bay Islands Park 4,919. An increase of approximately 25 per cent was noted at Fort Anne National Park in Nova Scotia, which was visited by 13,176 persons, while Fort Beauséjour National Park in New Brunswick entertained visitors to the number of 4,500.

Export of Wheat to United Kingdom

THE export of wheat to the United Kingdom in March, 1935, was 7,121,418 bushels of the value of $6,052,234 compared with 7,353,723 at $5,070,618 a year ago. The total export was 8,906,379 bushels at $7,457,828 compared with 10,103,240 at $6,945,136 last year. Wheat-flour export to the United Kingdom in March was 248,438 barrels valued at $900,106 as against 248,217 at $821,236 a year ago. The total export was 497,468 barrels at $1,867,903 compared with 493,327 at $1,700,063 last year.

Exports and Imports of Sugar

THE export of refined sugar in February, 1935, amounted to 216,600 pounds, most of which went to Newfoundland. Sugar exports in January and February were below those of a year ago. Imports of refined sugar amounted to 320,200 pounds, all of which came from the United States. Raw sugar imports in February amounted to 24,309,000 pounds, a considerable advance over February, 1934. Countries of origin were as follows: Fiji Islands 14,071,800, British Guiana 8,392,000, Australia 1,771,300, Jamaica 72,400, other British West Indies 1,500.

Fruit Production

COMMERCIAL production of all fruits in Canada during 1934 according to a preliminary estimate had a value of $15,024,000. British Columbia was the principal producer with a crop valued at $6,199,000. Crop values in the other commercial fruit-growing provinces were: Ontario $4,180,000, Nova Scotia $3,206,000; Quebec $1,257,000, and New Brunswick $182,000.

Protection of Wild Bird Life

(*Editor's Note.*—This article was contributed to the REVIEW by Dr. H. F. Lewis, Chief Federal Migratory Bird Officer for Ontario and Quebec, Department of the Interior, Ottawa, dealing with the amendment to Tariff Item 1212 submitted to Parliament in the Budget Resolutions of 1935. Dr. Lewis is an authority on ornithology, and his reference to the effect of the amendment will undoubtedly be read with interest.)

TARIFF Item 1212, Schedule " C " of the Customs Tariff, which lists " aigrettes, egret plumes, or so called osprey plumes, and the feathers, quills, heads, wings, tails, skins or parts of skins of wild birds, either raw or manufactured " as being generally prohibited from import into Canada, but makes certain exceptions, has been much strengthened and rendered easier of application by the amendment included in the Budget Resolutions of 1935.

Instead of permitting importation of " the plumage of wild birds ordinarily used as articles of food," which was a class of articles very difficult to define precisely and satisfactorily, the item now permits, as an exception to the general prohibition of plumage, the importation of " the plumage of wild birds of groups recognized as game birds in any Canadian game law," which is a definitely limited class of articles. A list of the birds whose plumage may be imported under this amended reading of the item is being prepared for distribution to all Customs offices. Another slight change provides for importation of plumage for recognized scientific purposes.

Prohibition of importation of the plumage of wild birds in general is a very important co-operative measure for the conservation of the valuable and beautiful bird life of the world. In this age it is generally recognized, as a result of scientific study, that most wild birds are of value not only as beautiful living creatures, but particularly because of their economic usefulness in destroying harmful insects and other injurious organisms.

Under modern conditions of highly-developed transportation facilities and organized commercial activity, the slaughter of useful and beautiful birds in all parts of the world to obtain their plumage for millinery and other purposes would reach large and destructive proportions were it permitted without restriction. It has already brought many kinds of wild birds to the verge of utter extinction. Once extinct everywhere, no bird or other living creature can be restored to this earth. Unrestricted plumage trade is also especially objectionable because the birds are often killed in the nesting season, when they are assembled together and their plumage is most beautiful, and the killing of parent birds at this time is barbarous and very destructive, since it commonly causes the death of their young, by slow, painful starvation.

These considerations have led many enlightened countries to restrict or prohibit the trade in the plumage of wild birds. An Act prohibiting importation of such plumage has been in effect in Great Britain since 1922 and the tariff of the United States has contained a provision prohibiting entry of such goods into that country since 1913. India, Australia, and some other countries whose native bird life was at one time being destroyed rapidly to supply the demand for plumage have prohibited the export of such goods from their respective territories.

The newly amended Canadian prohibition of this class of goods keeps Canada in the forefront of the nations that take an intelligent modern view of this matter.

International Air Traffic

A TOTAL of 125 passengers inwards and outwards was reported through the Customs Air Harbour at St. Hubert, Quebec, in March last compared with 70 reported in March, 1934. Further comparative figures for the respective months were:—

Aeroplanes inwards 36 (35), outwards 32 (35); baggage examined inwards 55 pieces (50 pieces), outwards 99 pieces (51 pieces); bags of mail inwards 391, weight 7,450 pounds (342. weight 6,233 pounds), outwards 186, weight 2,843 pounds (186, weight 2,826 pounds); express parcels inwards 219 (190), outwards 2 (nil); value of importations $37,400 ($16); flights cancelled inwards 1 (2), outwards 3 (4).

A Tale of the Long Ago

THERE came to the *Editor's* desk recently a well preserved copy of Instructions to Officers of Her Majesty's Provincial Customs, prepared by order of the Governor General by J. W. Dunscomb. It bears the imprint of Desbarats and Derbishire, Queen's Printer, Montreal, and is dated 1844. It was issued to Collectors, and in his foreword Mr. Dunscomb states the instructions are for their guidance and to enable them the better to execute their important duties.

The instructions of nearly a century ago are equally pertinent to-day. Collectors were warned that no undue preference was to be given in the despatch of any person's business to the disadvantage and delay of another, they were not to receive fees, perquisites, gratuities or rewards, distinction was to be made between persons wilfully transgressing the laws and persons doing so inadvertently, and travellers were to be informed of the risk they incurred if they offered their horses and carriages for sale.

The book contains a general table of Customs duties to be collected from November 16, 1843. One column provided for Imperial duty and the other Provincial duties. Among the prohibited goods were arms, ammunition or utensils of war, books such as are prohibited importation into the United Kingdom, base or counterfeit coin, and gunpowder.

One of the general instructions to Preventive officers, in the quaint phraseology of that day, is worthy of mention:—

> You will no doubt find your judgment, for a time, severely taxed, to discriminate between wilful and unintentional violations of the law, and your difficulties will be increased in that respect, unless you bear in mind that your appointment has been made more with the view to prevent the violation of the laws in future than to take cognizance of past evasions of them. Upon assuming your duties at a station, where no Customs House was previously established, and where the inhabitants in your immediate neighbourhood have been so long accustomed to obtain their supplies from the United States, without the payment of any duty, principally from the circumstance of their residing at so great a distance from any Custom House, you will no doubt find the execution of your duties opposed to their feelings, and as the Revenue Laws are never regarded with favour by the public in general, your attention is particularly directed to the foregoing circumstances, which are likely to aggravate such feelings, as involving an additional reason, that in the strict enforcement of the Laws you give no just cause of complaint, of the manner in which you execute that trust; and you will avoid a fruitful source of complaint by exercising great caution, and which you are strictly enjoined to do, in making the most particular inquiry respecting all informations which may be given to you, before acting upon them, so as to avoid being made subservient to the vindictive feelings of individuals, who have frequently no other object in view but to harrass their neighbours with whom they may have quarrelled.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts, Received During the First Month of the Fiscal Year April 1934 and April 1935 (Decrease marked*).

Districts	1934–35	1935–36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	11,999 02	51,872 91	39,873 89
Halifax........	141,893 06	172,565 76	30,672 70
St. John.......	106,652 45	97,429 79	* 9,222 66
Quebec........	110,320 64	88,937 99	* 21,382 65
Montreal......	1,589,333 16	1,387,361 57	* 201,971 59
Ottawa........	410,833 16	381,993 50	* 28,839 66
Kingston......	45,404 64	35,671 01	* 9,733 63
Belleville.....	200,108 09	42,138 84	* 157,969 25
Toronto.......	2,062,062 66	1,766,549 69	* 295,512 97
Hamilton......	561,110 78	513,352 06	* 47,758 72
London........	399,481 18	596,762 05	197,280 87
Ft. William....	28,116 70	24,202 68	* 3,914 02
Winnipeg......	161,742 50	210,550 20	48,807 70
Regina........	33,463 81	40,561 49	7,097 68
Saskatoon.....	14,625 19	21,462 91	6,837 72
Calgary.......	53,361 45	81,071 87	27,710 42
Edmonton	41,176 93	46,465 53	5,288 60
Vancouver.....	254,500 33	228,709 15	* 25,791 18
Yukon........	942 44	367 31	* 575 13
Total......	6,227,128 19	5,788,026 31	* 439,101 88

* * HERE AND THERE * *

Here is a good example of team work from Vancouver. In October, 1934, certain Chinese approached a Customs Examiner of the Vancouver staff with a view to bribing him to permit opium to be landed from an Oriental liner. The situation was reported by the officer to the Collector and the officer was instructed to continue the contact made by the Chinese with a view to effecting a seizure and arresting any guilty parties. The Royal Canadian Mounted Police were communicated with and their assistance obtained in developing the case. The result was that on December 6th, 1934, a seizure of 40 tins of opium was made and five Chinese arrested, two from the vessel and three residents from Vancouver. Trial of the accused was completed on March 25, 1935, and two were sentenced to four years imprisonment each, with five hundred dollar fines, and two were sentenced to three years imprisonment each, with three hundred dollar fines. The fifth was discharged. The result was secured by the close co-operation of Customs and police officers who worked on the case.

In an old volume, compiled mostly at the Custom House, London, and entitled *General Orders for the Government of Officers in the British Possessions Abroad,* printed at London, 1828, the *Editor* found an interesting trading problem and its solution dealt with. The question had to do with slaves navigating trading vessels in the colonies. It reads as follows:—

> Custom-House, London, 24th April, 1787. A doubt having arisen, whether negro slaves, the property of British subjects, can be deemed sufficient to navigate British vessels in the colonies, within the meaning of the Acts of Navigation:—
>
> His Majesty's Advocate General, and the Attorney and Solicitor General here, having given their opinion on a similar question laid before them by the Secretary of State; inclosed you will receive a copy thereof for your information and government.
>
> *Case.*—Whether a British sloop, of about one hundred tons, employed only trading from island to island, in this country, navigated by a white master, a British subject, a white mate, ditto, and a white man of the same country, assisted by five black slaves, four of them the property of a British subject, the fifth a foreigner, is navigated according to law, and if liable to confiscation for the same?
>
> *Opinion.*—This case certainly admits of some doubt; but when we consider the usage that has constantly prevailed, we cannot hesitate to give our opinion, that this ship is not liable to confiscation. The seamen on board are stated to be all British subjects; and in respect to the slaves, we conceive, that so far as they are comprehended within the Navigation Act at all, they must be considered as of the country of their owners, and consequently the proportion of British to foreign is greater than the law requires.

Dairying is one of the oldest and has become one of the most important of Canadian industries. The permanent establishment of cattle in Canada dates from about the year 1608, when Champlain brought a few head to the colony at Quebec. Cattle were placed in Acadia in 1632, and by 1671, according to a census of that year, the number had increased to 866. Butter and cheese making were introduced by the early French colonists who had brought with them a knowledge of the art, and who soon were able to produce sufficient quantities for home requirements.

With the arrival of the United Empire Loyalists in the years 1783-4-5 the art of butter and cheese making was extended to Upper Canada and dairying commenced to occupy a fixed place in the commercial life of the country. Early records show that in 1801 there was a surplus of butter at Kingston, Ontario, and that some was exported to the United States. It was not until 1864, however, when the factory system was introduced that dairying entered upon the era of development and expansion, which has placed it in the forefront of the industries of Canada. A little later came the invention of the centrifugal cream separator, which revolutionized work in the factories, and together with the facilities afforded by improved methods of cold storage, assisted in bringing the dairying industry into its modern position.

The first Canadian cheese factory was established in Ontario in 1864, and the first Canadian creamery for butter-making in Quebec in 1873. The first centrifugal cream separator was imported from Denmark in 1882, and the Government organization of cold storage services dates from 1895.

INCREASED COLLECTIONS AT MANY LEADING PORTS

Details of Customs and Excise Business in Past Year

THE following details of revenue collected and business transacted at some of the leading Customs-Excise ports during the past fiscal year were furnished the REVIEW by Collectors.

TORONTO'S SUBSTANTIAL GAINS

The port of Toronto collected $46,197,667 in Customs-Excise receipts in the past fiscal year as against $41,523,681 in 1933-34, a net increase of $4,673,986. Substantial gains were made at all points with the exception of the Excise tax on imports, and sundry collections. Receipts in detail for 1934-35, showing gain or loss compared with 1933-34, were as follows:—

A view of the Long Room in the Toronto Customs House.

Import duty $19.228,886, increase $1,618,832; sales tax $2,657,133, increase $248,476; Excise tax on imports $3,190,153, decrease $156.835; Excise taxes $18,467,583, increase $2.081,993; Excise duty $2,627,762, increase $888,110; sundry collections $26,151, decrease $6,590.

Revenue collected at the Customs express branch, Toronto, during the past fiscal year amounted to $2,306,439. This compares with $2,080.349 collected during 1933-34, showing an increase of $226,090. At the Customs postal branch collections totalled $792,069, an increase of $79,027 compared with 1933-34. Parcels delivered numbered 327,983, an increase of 32,256; entries 28,182, increase 2,841.

INCREASE AT MONTREAL

Revenue collected at the Customs-Excise port of Montreal in the past fiscal year amounted to $79,794,409 compared with $74,075,643 collected in 1933-34, a net increase of $5,718,766.

Collections received at the Customs express branch, Montreal, totalled $1,882,683 as against $1,712,686 received in 1933-34. This shows an increase of $169,997. Packages delivered totalled 117,861, increase 15,325; entries 24,040, increase 2,512. Storage collected on freight amounted to $2,949, on unclaimed freight to $732. At the Customs postal branch $807,529 was collected during 1934-35. Parcels received numbered 285,222, parcels delivered 279,111, parcels unclaimed or refused 6,109, entries 21,519.

Sales tax collections totalled $25,687,145 as against $25,491,034 received in 1933-34, an increase of $196,111.

Excise duty receipts for 1934-35 amounted to $27,596,526 compared with $24,314,970 collected in 1933-34, showing an increase of $3,281,556. Receipts in detail were: spirits potable $1,748,984, spirits non potable $266,605, malt $2,511,084, cigars $233,278, cigarettes $16,728,186, tobacco $2,834,308, tobacco unstemmed $2,671,587, tobacco stemmed $90,256, beer $244,013, validation fee $260,477, licences $10,522.

International air traffic at the Customs Air Harbour, St. Hubert, Quebec, increased substantially in the past fiscal year compared with the previous year. Totals for 1934-35, showing increases, were as follows:—

Aeroplanes inwards 641, outwards 628, total 1,269, increase 293; passengers inwards 1,041, outwards 1,256, total 2,297, increase 791; pieces of baggage inwards 1,216, outwards 1,468, total 2,684, increase 806; bags of mail inwards 4,261, weight 71,219 pounds, outwards 2,403, weight 57,035 pounds, total 6,664, weight 128,255 pounds, increase 44, weight 7,279 pounds. Express parcels totalled inwards 1,738, outwards 4; touring permits issued for United States aeroplanes 22; value of importations $37,763.

Busy Year at Halifax

Increases in Customs-Excise revenue at the port of Halifax in the past fiscal year in Customs duties, Excise duties, and sundry collections amounted to $348,779, $61,597 and $38 respectively. There was a decrease in Excise tax receipts amounting to $407,798. Total Customs-Excise revenue was $3,765,291 compared with $3,762,574 collected in 1933-34. Receipts in detail were:—Import duties $1,535,182, Excise taxes $2,013,046, Excise duties $210,973, sundry collections $6,090.

Customs import entries numbered 19,397 in the past fiscal year compared with 17,467 in 1933-34. Excise tax entries totalled 1,909 compared with 1,964. Excise duty entries 1,244 as against 1,102.

Further statistics covering collections in 1934-35 and 1933-34 were:—pilotage $91,457 ($96,836), steamship inspection fees $10,528 (11,473), sick mariners' fund $34,042 ($39,061, signal station fees $1,105 ($1,115), fumigation of vessels fees $2,504 ($3,441), marine register fees $6 ($5).

Foreign vessels cleared at Halifax in the respective fiscal years numbered 1,456 (1,503), registered tonnage 3,647,309 tons (3,908,981 tons); vessels cleared coastwise 1,445 (1,445), registered tonnage 655,120 tons

A view of the thriving harbour of Halifax, Nova Scotia. An active winter shipping season is reported.

(601,739 tons); vessels registered at the port 9 (9); vessels deducted from the port 4 (15); export entries 49,036 (40,321).

Passenger liners entered totalled 289 (312); passengers landed 10,192 (11,303); pieces of baggage received 20,756 (19,546); pieces of baggage forwarded 1,315 (904); pieces of baggage examined 19,441 (18,642).

Collections taken at the Customs postal and express branches and on baggage were: postal $23,039 ($22,861), express $29,901 ($24,751), baggage $4,795 ($3,640). These amounts were included in the Customs-Excise totals already given.

An aerial view of the harbour of Saint John, New Brunswick. During the successful winter season, just ended, 678 vessels entered inwards from sea and 700 cleared outwards. Inward cargo totalled 376,393 tons, outward cargo 815,746.

At Saint John

The port of Saint John, New Brunswick, collected $2,411,042 in Customs-Excise revenue during the fiscal year 1934-35, an increase of $334,957 over the previous fiscal year when $2,076,085 was collected. Receipts in detail were:—import duties $1,545,101, sales tax on imports $208,481, Excise tax on imports $213.246, Excise tax $366,583, Excise duties $73.378. sundry collections $4,254.

Collections at the Customs postal branch amounted to $14.264 in the past fiscal year compared with $13,614 collected in 1933-34. Parcels received numbered 12,238 as against 11,909, entries 644 compared with 634. At the Customs express branch for the respective years revenue totalled $15,510 and $13,967; packages received 4,763 and 4,679, entries 355 and 340.

Quebec Collections Higher

The port of Quebec collected $4,274,321 in Customs and Excise revenue in the past fiscal year compared with $3,787,847 collected in 1933-34, a net increase of $486,474. Receipts in detail were:—import duty $894,545, increase $71,692; sales tax on imports $207,288, increase $52,719; Excise tax on imports $203,378, decrease $11,332; Excise tax, domestic, $1,365,594, decrease $8,881; Excise duty $1,596,852, increase $381,429; sundry collections $6,663, increase $847. Other revenue collected at Quebec in 1934-35 was as follows: tonnage dues $16,824, increase $1,769; steamship inspection fees $6,340, increase $1,215; sick mariner's dues $10,912, decrease $89, fumigation fees $5, decrease $5; marine fees $5, increase $3.

Import duty entries totalled 19,140, increase 2,270; Excise tax entries 7,404, increase 442; Excise duty entries 2,887, increase 337.

Shipping returns covering vessels entered and cleared at the port of Quebec in 1934-35 and 1933-34, were as follows:—vessels entered, foreign, 348 (362), registered tonnage 1,895,070 tons, (2,002,246 tons); vessels cleared, foreign, 330 (349), registered tonnage 1,608,989 tons (1,464,038 tons); vessels entered, coastwise, 2,177 (2,163), registered tonnage 2,683,205 tons (1,939,738 tons); vessels cleared, coastwise, 2,247 (2,245), registered tonnage 2,234,511 tons (1,878,111 tons).

Passengers landed at Quebec in the past fiscal year numbered 20,122 compared with 16,637 landed in 1933-34. Pieces of baggage received in the respective periods totalled 20,547 and 33,134; pieces of baggage examined 17,680 and 27,873; pieces of baggage forwarded in bond 2,867 and 5,621; freight and express manifests forwarded 4,778 and 5,711; freight and express manifests received 9,090 and 8,969. Collections totalled $10,954, an increase of $3,935.

Business transacted at the Customs postal and express branches, Quebec, during 1934-35 compared with 1933-34, was as follows:—postal branch—collections $30,611 ($36,407), packages received 44,462 (41,568), entries 1,622 (1,546): express branch—collections $54,683 ($53,132), packages received 7,547 (7,026), entries 1,317 (1,254).

Foreign aircraft entered at Quebec in the respective years totalled 7 (8), coastwise aircraft 12 (18); foreign aircraft cleared 11 (9), coastwise aircraft 8 (14).

Windsor Revenue Up

Substantial increases in nearly all branches of Custom-Excise revenue, in the past fiscal year, at the port of Windsor, Ontario, are shown in the following summary covering receipts for 1934-35 and 1933-34;—total collections $13,862,294, net increase $4,227,389; import duties and taxes $9,750,172, increase $3,176,764; domestic Excise tax $3,274,301, increase $1,034,994; Excise duties $808,683, increase $29,580; sundries $29,138, decrease $13,949.

Customs import entries received in the past fiscal year totalled 120,153, an increase of 21,094 over the previous year. Excise tax entries numbered 5,261, a decrease of 6; Excise duty entries numbered 3,453, an increase of 84.

Business transacted at the Customs express and Customs postal branches at Windsor in the respective years, was as follows: express branch—collections $10,483 ($9,495), packages 5,745 (6,065), entries 1,589 (1,303): postal branch—collections $8,978 ($9,103), packages received 8,221 (6,952), entries 1,304 (1,008).

Gains at Winnipeg

Increases were made in most branches of Customs-Excise revenue at the port of Winnipeg in the past fiscal year. Total Customs-Excise receipts were $7,091,897 compared with $6,504,460 collected in 1933-34, a net increase of $587,437. Receipts in detail were:—Customs duty $3,003,851, increase $239,934; sales taxs on imports $644,419, increase $93,887; Excise tax on imports $435,416, decrease $30,104; Excise tax, domestic, $2,262,277, increase $22,367; Excise duty $736,729, increase $261,802; sundry collections $9,477, decrease $451.

Import duty entries numbered 57,167 (50,678), Excise tax entries 9,796 (9,557), Excise duty entries 4,014 (4,005).

Duty collected at the Customs postal branch at Winnipeg amounted to $143,584 compared with $121,742 collected in 1933-34, a gain of $21,841. Parcels received totalled 116,303 as against 112,820, an increase of 3,483. Collections at the Customs express branch amounted to $229,841 as against $205,740 collected in 1933-34, an increase of $24,101. Packages received numbered 43,347, compared with 44,377, a decrease of 1,030; entries 6,630 compared with 5,894, an increase of 736.

Entries received by the cashiers in the long room during 1934-35 totalled 57,167, showing an increase of 6,487 over the preceding year. Manifests received numbered 25,218, an increase of 2,514.

Revenue at Vancouver

Total Customs-Excise receipts at the port of Vancouver in the past fiscal year amounted to $12,271,866 as against $11,786,797 collected in 1933-34, showing a net gain of $485,069. Receipts in detail were:—import duty $5,736,109, increase $638,080; sales tax on imports $1,167,638, increase $163,489; Excise tax on imports $971,222, decrease $83,197; Excise tax $3,768,758, decrease $434,561; Excise duty $606,215, increase $204,230; sundry collections $21,925, decrease $2,973.

Import entries totalled 82,712, increase 9.386; Excise tax entries 12,556, increase 712; Excise duty entries 3,504, increase 70.

Substantial gains were made at all points in both the Customs express and Customs postal branches last year. Totals for 1934-35 were as follows:—

Express branch—collections $204,833, increase $39.332; packages received 29,748, increase 5,354; entries 4,480, increase 382: postal branch—collections $213,522, increase $28.286; packages received 119,562, increase 18.898; entries 8,127, increase 1,449.

Business transacted by the examining staff at Vancouver in 1934-35 compared with 1933-34, was as follows:—freight manifests issued 25,194 (19,951), express manifests issued 961 (826), pieces of baggage received 102,606 (71,800), pieces of baggage examined and released 78,184 (55,203), pieces of baggage forwarded in bond 24,362 (16,495), baggage advice notes issued 2,831 (2,281), small collections received $11,027 ($10,041).

Shipping, automobile and aircraft totals, for the respective periods under review, were: —foreign vessels inwards 2,674 (2,332), outwards 2,628 (2,137); vessels inwards coastwise 11,860 (11,321), outwards 12,053 (11,688); foreign automobiles inwards 152 (163), outwards 279 (171); Canadian automobiles inwards 91 (47), outwards 76 (60); aircraft inwards 308 (65), outwards 312 (56); pieces of baggage carried 1,215 (96).

BREVITIES REGARDING IMPORT AND EXPORT TRADE

Trade in the Fiscal Year

Canada's total trade in the fiscal year 1934-35 amounted to $1,189.550.000 compared with $1,173,373,000 in the calendar year 1934, $1,019,454,000 in the fiscal year 1933-34 and $887.097,000 in the fiscal year 1932-33. This was an increase of 16 per cent over 1933-34 and 34 per cent over 1932-33. Domestic exports during the fiscal year amounted to $659,474,000 compared with $579,344,000 in 1933-34, an increase of 13 per cent, and $473,801.000 in 1932-33, an increase of 39 per cent. Imports during the fiscal year amounted to $522,417,000 compared with $433,798.000 in 1933-34, an increase of 20 per cent, and $406,383.000 in 1932-33, an increase of 28 per cent.

Trade in March

Canada's total trade in March, valued at $107,203.000, was an increase of 1·2 per cent over the $105,883,000 in March, 1934. It was the smallest increase of any month during the fiscal year 1934-35. Increases had ranged up to 64 per cent. Imports in March at $48.177,000 were an increase of 1·4 per cent and domestic exports at $58.098.000 an increase of 0·8 per cent.

Duty Collected on Imports

Duty collected on imports during the fiscal year 1934-35 totalled $84,392,000 compared with $72,950,000 in 1933-34 and $77,272,000 in 1932-33, an increase of 15 per cent over 1933-34 and nine per cent over 1932-33. Duty collected on imports in March, 1935, amounted to $8,396,000 compared with $8,566,000 in March, 1934, and $7,021,000 in March, 1933, a decrease of two per cent in the case of the former and an increase of 19 per cent in the case of the latter.

Canada's Visible Trade Balance

The excess of exports over imports during the fiscal year 1934-35 was $144,716,000 compared with $151,858,000 in 1933-34 and $74,331,000 in 1932-33.

Exports to Empire Countries

Canada's exports to British Empire countries in March, 1935, amounted to $28,765,000 compared with $29,350,000 in March, 1934, a decrease of $586,000. Exports to the United Kingdom were valued at $21,321,000 as compared with $22,846,000 a year ago, a decrease of $1,525,000. There were only two other countries of the British Empire, Hong Kong and Newfoundland, which showed decreases during the month. Exports to Australia mounted from $1,899,000 to $2,005,000, which was the largest export to any country of the world except Great Britain and the United States. Exports to South Africa rose to

$1,246,000, to New Zealand $965,000, to British India $614,000, to the Irish Free State $478,000, to the British West Indies $866,000, to the Straits Settlements $321,000, to British East Africa $116,000 and to Bermuda $114,000.

Exports to Foreign Countries

Domestic exports to foreign countries in March, 1935, were of the value of $29,334,000 compared with $28,288,000 a year ago, the inincrease being $1,046,000. Exports to the United States rose from $20,199,000 to $21,916,000, an increase of $1,717,000. There were 46 other countries to which there were increased exports. The most important of these was Japan, the exports to which rose from $1,549,000 to $1,769,000. This was the largest export to any country with the exception of Great Britain, United States and Australia. Exports to Belgium increased to $823,000, to Italy to $219,000, to Norway to $359,000, while the exports to Spain rose to $317,000.

Export Clearances of Wheat

Overseas export clearances of wheat during the week ending April 17 amounted to 2,148,000 bushels compared with 1,498,000 a year ago. In the previous week the export was 2,371,000. Clearances by ports were as follows with the 1934 figures in brackets: Vancouver-New Westminster 1,216,000 (658,000), United States ports 440,000 (640,000), Prince Rupert 332,000 (nil), Saint John 160,000 (104,000), Halifax nil (96,000), Montreal nil (180), total 2,148,000 (1,498,000). Thirty-seven weeks of the crop year: Vancouver-New Westminster 34,858,000 (37,294,000), Montreal 18.713.000 (31,929.000), United States ports 17,216,000 (21,086,000), Saint John 5.023 000 (5.586,000), Churchill 4.050,000 (2,708.000), Halifax 2.892,000 (1,911.000), Sorel 2.807,000 (5.288,000), Quebec 1,762,000 (8,492.000), Prince Rupert 1,649,000 (nil), total 88,969,000 (114.293,000).

Character of Exports in March

Canada's domestic exports, which aggregated $58,099,000 in value in March, 1935, were as usual mainly to the United Kingdom and the United States, the total to these two countries alone being $43,237,000.

There was a very large increase in cattle exports from $315,000 to $1,045,000. The increase was to the United States which was from $17,000 to $980,000. To Great Britain the export declined from $295,000 to $59,000. Fish exports rose from $1,706,000 to $1,741,000, the United States increasing their purchase up to $838,000.

There was a sharp increase in automobiles from $2,006,000 to $3,719,000, an interesting development being the increase to the United Kingdom from $356,000 to $755,000. Machinery rose from $295,000 to $508,000, farm implements from $294,000 to $412,000.

The copper export rose from $2,328,000 to $3,136,000, due entirely to an increase to the United States from $60,000 to $1,036,000. Silver to the United States rose from $363,000 to $688,000. Coal rose from $92,000 to $116,000, and electric energy to the United States from $232,000 to $251,000.

There were decreased exports of such commodities as alcoholic beverages, fruits, sugar, vegetables, cheese, furs, raw hides, cotton, square timber, hardware and cutlery, raw gold, asbestos, petroleum and acids. Nickel dropped from $3,664,000 to $2,314,000, planks and boards from $2.437,000 to $1,822,000, but on the other hand wood pulp rose from $2,640,000 to $2,798,000.

LEADING MINERAL PRODUCTS

Production of Canada's leading minerals in 1934 was as follows, with the 1933 figures in brackets: asbestos 159,913 (158,367) tons, cement 3,773.724 (3,007,432) barrels, clay products $2,386,889 ($2,262,835), coal 13,795,649 (11,903,344) tons, copper 365,646,739 (299,986,448) pounds, feldspar 15,860 (10,658) tons, gold 2,964,826 (2,949,309) fine ounces, gypsum 457,634 (382,736) tons, lead 345,626,716 (266,475,191) pounds, lime 365,029 (323,540) tons, natural gas 21,836,457,000 (23,138,103,000) cubic feet, nickel 128,815,575 (83,264,658) pounds, petroleum 1,418,811 (1,163,541) barrels, commercial salt 195,060 (175,375) tons, silver 16,219,212 (15,187,950) fine ounces, zinc 298,704,763 (199,131.984) pounds.

NEWS AND COMMENT

Vancouver: The German cruiser *Karlshrue,* accompanied by the German supply ship *Hansa,* visited Vancouver from March 15 to March 21, 1935. This was the first visit to the port of a German naval vessel since the Great War, and perhaps the first visit to any port in Canada. In the summer of 1914 there was a proposed visit to Vancouver in the autumn of that year of some German vessels, but the war intervened. During the time the *Karlshrue* was here the visitors attended many functions in their honour ashore and the officers in return entertained aboard.

London, Ont.: Substantial gains in revenue were made at all points at the port of London, Ontario, in the past fiscal year compared with 1933-34, as the following Customs and Excise figures show:—

Customs receipts $1,247,803, increase $246,502; Excise receipts $2,050,961, increase $486.673; Customs express branch collections $89.359, increase $26,512; Customs postal branch collections $30.775, increase $3,349; total revenue $3,418,898; total increase $763,036.

Cornwall, Ont.: Vehicular traffic crossing the Cornwall and Northern New York International Bridge for the period from May 17, 1934, when the bridge was opened to traffic, to March 31, 1935, totalled 53,774 vehicles of all kinds, according to a summary prepared by A. S. MacDonald, Customs-Excise Examiner of the Cornwall staff. Figures in detail were as follows:—United States automobiles inwards 11,949, outwards 12,212; Canadian automobiles inwards 13.895, outwards 14,094; other vehicles inwards 812, outwards 812; passengers inwards 98.660, outwards 96.810.

Sixty-day touring permits issued totalled 4.348, twenty-four hour permits 7.209, traveller's vehicle permits 387, six-month permits 5. Permits issued for Canadian cars leaving Canada numbered 14.094.

Fredericton, N.B.: Revenue collected at the Customs-Excise port of Fredericton in the past fiscal year amounted to $495.884 compared with $539.253 collected in 1933-34, a drop of $43,369. Receipts for the respective periods were:—

Customs duty $154,727 ($198,293), Customs sales tax $32,251 ($40,824), Customs Excise tax $21,378 ($30,481), Excise tax, domestic, $48,744 ($36,558), Excise duty $238,298 ($232,490), sundry collections $486 ($606).

Further Customs-Excise statistics were as follows:—import entries 2,017 (1,870), Excise tax entries 657 (654), Excise duty entries 629 (455), express parcels delivered 1,027 (802), postals parcels delivered 2,492 (2,986), duty collected on express parcels $3,375 (2,374), duty collected on postal parcels $2,443 ($2,719).

Toronto: At a regular business meeting of the Toronto Branch of the Dominion Customs and Excise Officers Association, held recently, members were entertained, when business was finished, by moving picture scenes of fishing and hunting, through the courtesy of Mr. McLean of the Canadian National Railways. Speakers at a recent luncheon of the branch, a regular monthly feature, included W. J. Stewart, Superintendent of Excise Collections, E. Perry, President of the Toronto branch of the association, W. Drinkwater and A. C. Savage.

Business transacted at the Customs postal and express branches, Toronto, during the month of March, 1935, compared with March, 1934, was as follows:—postal branch—collections $66,853 ($62,565), packages received 30,079 (30,175), packages delivered 27,527 (26,550), entries received 2,611 (2,441): express branch—collections $211,590 ($234,718), packages received 15,320 (16.368), entries received 3,241 (3.191).

Two aeroplanes reported inwards at the Leaside Customs Air Harbour during March and two reported outwards. Eleven passengers were carried during the month.

Walkerville, Ont.: Total collections at the Customs-Excise outport of Walkerville, during 1934-35, amounted to $8,843,530 compared with $5,756,031 collected in 1933-34, a net increase of $3,087,499. Import duties totalled $6,451,007, increase $2,499,287; Excise duty $715,209, decrease $15,541; Excise tax $1,672,941, increase $614,891. The heaviest receipts for any one month were taken in March, 1935, totalling $1,145,076. Further statistics covering business transacted at Walkerville in the past fiscal year were:—

Customs postal collections $2,522, increase $840; Customs express collections $4,045, increase $2,136; Customs entries 72,600, increase 13,102; Excise tax entries 1,838, decrease 106; Excise duty entries 3,209, increase 81; manifests received, 7,776, increase 368; manifests forwarded 1,531, decrease 532; automobiles reported inwards 109,526, increase 11,968; automobiles reported outwards 107,044, increase 6,043; passengers inwards 386,991, increase 160,380; passengers outwards 439,554, increase 156,800.

Halifax: Shipping returns at the port of Halifax for the month of March last show a total of 429 vessels, net registered tonnage 1,038,650 tons, entered and cleared. This compares with 457 vessels, net registered tonnage 1,304,992 tons, entered and cleared in March, 1934. Vessels engaged in the transoceanic service, entered and cleared, numbered 215 as against 227; in the coastwise trade 214 compared with 230. Cargo tonnage handled, inward and outward, amounted to 228,327 tons, as against 295,155 tons in March, 1934. Passengers landed and embarked numbered 1,864 compared with 2,866, and bags of mail handled totalled 18,976 compared with 22,127.

Totals covering the three months periods, January 1 to March 31, 1935 and 1934, were as follows:—

Vessels entered and cleared 1,276 (1,261), cargo tonnage handled 714,493 tons (680,506 tons), passengers landed and embarked 4,757 (7,119), bags of mail handled 54,835 (56,130).

Montreal: Revenue collected at the Customs postal branch, Montreal, during March last, increased by $17,263 over the previous month and by $9,016 over March, 1934. Totals for March, 1935, were:—Collections $77,906, parcels received 25,074, parcels delivered 24,385, entries passed 1,888. Collections at the Customs express branch totalled $183,799, packages delivered 11,123, entries 2,387.

INCOME TAX RECEIPTS IN PAST FISCAL YEAR

Comparative Statement of Net Collections by Districts received during the Twelve Months of the Fiscal Years ended March 1934 and March 1935 (decrease marked *)

Districts	1933-34	1934-35	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	128,931 43	329,667 29	200,735 86
Halifax	910,801 42	957,892 86	47,091 44
St. John	658,191 87	570,492 25	* 87,699 62
Quebec	1,138,575 49	982,041 45	* 156,534 04
Montreal	18,893,236 86	19,330,766 21	437,529 35
Ottawa	5,265,868 98	6,303,462 40	1,037,593 42
Kingston	159,663 84	164,342 84	4,679 00
Belleville	401,301 48	388,645 55	* 12,655 93
Toronto	17,486,028 60	20,161,882 62	2,675,854 02
Hamilton	3,835,158 44	4,334,446 45	499,288 01
London	4,750,111 28	5,067,256 70	317,145 42
Fort William	188,805 87	156,284 26	* 32,521 61
Winnipeg	1,921,908 20	1,922,322 65	414 45
Regina	232,557 40	197,250 61	* 35,306 79
Saskatoon	138,725 93	99,644 74	* 39,081 19
Calgary	1,000,947 83	903,789 29	* 97,158 54
Edmonton	389,476 66	394,951 05	5,474 39
Vancouver	3,872,375 93	4,526,253 79	653,877 86
Yukon	26,504 01	16,672 50	* 9,831 51
Total	61,399,171 52	66,808,065 51	5,408,893 99

QUESTION BOX

These questions were asked in the last number:—

(1) Tariff Item 690a permits the free entry of casual donations when of small value with certain exceptions. If a person living in the United States sends to a relative in Canada an article of clothing every few weeks, none of which articles are for sale, and on which the duty would not exceed one dollar in any one case, should these articles be treated as casual donations no matter how frequently they arrive?

(2) May a vessel purchased from foreigners be registered at a Canadian port without first paying duty? May a British built British ship enter into the coasting trade of Canada without licence?

(3) What were the names of the different Inspectors of Customs in Nova Scotia appointed by the Dominion Government since 1867, mentioning the date of each appointment? Who was the youngest Inspector of Customs appointed in Canada, 1867 to 1911, and what was his age?

The answers are:—

(1) Yes, provided each article is, in fact, a *gift*.

(2) The registration of vessels is under the jurisdiction of the Department of Marine. Payment of duty is a prerequisite to the issuance of a coasting licence, without which no foreign built vessel may engage in the Canadian coasting trade. British built British registered vessels are entitled to engage in the coasting trade without coasting licence.

(3) The information requested necessitates the searching of many files, and the answer to this qustion must stand over until another issue.

These questions will be dealt with in the next number:—

(1) What are the regulations respecting the export of deer shot under provincial or territorial authority in Canada?

(2) Is a motorcycle considered to be a motor vehicle within the meaning of tariff item 1215?

(3) With regard to books of a doubtful character, should entry be passed and books withheld until examined by the Examiner of Publications at Ottawa, or should the importer be advised that entry cannot be made pending such examination?

Civil Service Insurance

Occasionally the *Editor* is asked about Civil Service insurance, and he has obtained from the Department of Insurance the following information which he passes on to those interested:—

As a result of the restoration in general of one-half of the salary deduction made three years ago many permanent employees in the Civil Service may wish to take their first policy or an additional one under the Civil Service Insurance Act.

For salaried employees with dependents the ideal form of investment is life insurance.

The Civil Service insurance scheme is a system of life insurance provided at low cost by the Government of Canada for its permanent employees.

Amounts of insurance may be issued in thousands from a minimum of one thousand dollars to a maximum of ten thousand dollars. Premiums may be provided by deduction from salary monthly.

The following are specimen monthly rates, payable for the various terms indicated, for $1,000 insurance:

Age	Life	20 Years	15 Years	10 Years
20........	$0.86	$1.11	$1.30	$1.69
25........	0.99	1.26	1.47	1.91
30........	1.17	1.47	1.70	2.21
35........	1.41	1.71	1.98	2.56
40........	1.71	2.02	2.33	2.99
45........	2.13	2.44	2.78	3.54
50........	2.70	2.98	3.35	4.22
55........	3.49	....	4.11	5.08
60........	4.60	....	....	6.19

Application form and full instructions may be obtained by writing to the Superintendent of Insurance, Ottawa.

JUST AMONG OURSELVES

APRIL-MAY

ADDITIONS

NOVA SCOTIA

HALIFAX (Port Dufferin): Mrs. V. G. Henry. Acting Customs Excise Enforcement Officer.

QUEBEC

ST. JOHN'S (Lacolle Bridge): T. A. Sutherland. Customs Excise Enforcement Officer.

BRITISH COLUMBIA

VANCOUVER: W. H. Knights, Office Boy, J. H. Willett, Office Boy.

ADMINISTRATIVE

Mrs. A. Bouchard, Office Appliance Operator, Grade 2.

Miss M. M. Elliott, Office Appliance Operator, Grade 2.

Miss M. E. Forde, Office Appliance Operator, Grade 2.

D. T. Mather, Junior Chemist.

AUDIT

MONTREAL, QUE.: Miss M. M. Donovan, Stenographer, Grade 2.

QUEBEC, QUE.: Miss S. Gourdeau. Stenographer, Grade 2.

INVESTIGATION

VALUES

NEW YORK CITY: Miss E. R. Knowles, Stenographer, Grade 3.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: C. H. Keating. Customs Excise Clerk (superannuated).

HALIFAX (Port Dufferin): V. G. Henry, Acting Customs Excise Enforcement Officer (deceased).

NEW BRUNSWICK

MONCTON: R. H. Stewart, Customs Excise Examiner (deceased).

ONTARIO

SARNIA: T. M. Cowen. Customs Excise Examiner (superannuated).

MANITOBA

WINNIPEG: T. H. Morris, Senior Senior Customs Excise Examiner (superannuated).

BRITISH COLUMBIA

VANCOUVER: R. R. Brown. Customs Truckman (deceased); C. H. Rawson. Express and Postal Computing Clerk (superannuated).

TRANSFERS

A. V. Healey, from Customs Excise Examiner, Fort Frances, Ont., to Sub-Collector of Customs and Excise, Grade 1, Rainy River. Ont.

E. N. Lund, from Sub-Collector of Customs and Excise, Grade 1, Rainy River, Ont., to Customs Excise Examiner. Fort Frances. Ont.

J. E. Limebeer, from Customs Excise Clerk, Guelph, Ont., to Customs Excise Clerk. Waterloo. Ont.

W. J. Reynolds. from Customs Excise Examiner, Grade 1. Carleton Place. Ont., to Customs Excise Examiner, Port of Ottawa. Ont.

W. G. Ney, from Customs Excise Examiner, Port McNicoll, Ont., to Customs Excise Examiner. West Toronto, Ont.

W. W. Stinson. from Principal Clerk. Department of Interior. to Principal Clerk. Department of National Revenue, Excise Division. Ottawa, Ont.

J. A. Michon. from Principal Clerk. Excise Division, Ottawa, Ont., to Principal Clerk, Port of Montreal. Que.

PROMOTIONS

A. H. Merritt, from Sub-Collector of Customs and Excise. L.S. to Sub-Collector of Customs and Excise, Grade 2, Phillipsburg, Que.

F. T. Pattison, from Collector of Customs and Excise. Grade 4. to Collector of Customs and Excise, Grade 5, Fort Erie. Ont.

G. H. Osborn, from Chief Customs Excise Clerk. Grade 4. to Chief Customs Excise Clerk, Grade 5, Fort Erie. Ont.

T. F. Burton. from Chief Customs Excise Clerk. Grade 4, to Chief Customs Excise Clerk, Grade 5, Niagara Falls. Ont.

A. H. Dalziel. from Collector of Customs and Excise. Grade 5. to Collector of Customs and Excise. Grade 6. Windsor. Ont.

H. Beardmore. from Chief Customs Excise Clerk. Grade 5. to Chief Customs Excise Clerk, Grade 6. Windsor. Ont.

A. A. Ellwood. from Customs Excise Account Clerk. Grade 5. to Customs Excise Account Clerk, Grade 6. Windsor, Ont.

L. J. Reaume. from Surveyor of Customs and Excise. Grade 5. to Surveyor of Customs and Excise. Grade 6. Windsor. Ont.

W. B. Ritchie, from Sub-Collector of Customs and Excise. Grade 3. to Sub-Collector of Customs and Excise. Grade 4. Walkerville. Ont.

N. McDougall. from Collector of Customs and Excise, Grade 2. to Collector of Customs and Excise. Grade 3. Emerson. Man.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1934 AND 1935

——	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,427,676 59	6,328,718 35		
Less Refunds and Drawbacks	807,939 33	730,248 50		
Net	5,619,737 26	5,598,469 85	....	21,267 41
Excise Taxes	3,884,825 53	3,920,598 78		
Less Refunds and Drawbacks	260,376 75	208,672 14		
Net	3,624,448 78	3,711,926 64	87,477 86	....
Excise Duties	2,663,201 91	3,060,568 61		
Less Refunds and Drawbacks	58,201 02	41,110 68		
Net	2,605,000 89	3,019,457 93	414,457 04	....
Sundry Collections	45,978 92	64,538 54		
Less Refunds and Drawbacks	Nil	5,624 15		
Net	45,978 92	58,914 39	12,935 47	....
Net Totals	11,895,165 85	12,388,768 81	514,870 37	21,267 41
Net Increase	....	....	493,602 96	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL 1934 AND APRIL 1935

——	1934-35	1935-36	Decrease	Increase
Net Collections	6,227,128 19	5,788,026 31	439,101 88	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL, 1934 AND 1935

—	April, 1934		April, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	31,581,881	....	37,575,362
Total Exports (Foreign Produce)	....	464,938	....	720,975
Principal Items of Exports—				
Wheat.................Bush.	3,568,090	2,390,389	5,027,403	4,287,885
Wheat, flour........... Brls.	340,621	1,147,681	276,907	1,051,320
Fish.................... Cwt.	77,273	626,089	135,050	1,020,431
Furs.................. $	....	584,931	....	623,079
Meats.................. Cwt.	111,993	1,766,904	105,312	1,561,181
Cheese................ Cwt.	1,737	28,126	2,485	39,696
Planks and boards......M. ft.	60,869	1,217,014	63,866	1,198,618
Wood pulp............. Cwt.	743,146	1,680,002	769,029	1,668,959
Newsprint............. Cwt.	3,140,619	5,319,708	3,178,470	5,367,073
Automobiles and parts.. $	....	1,692,613	....	3,064,539
Copper, partially manufactured............. Cwt.	274,834	2,122,795	162,943	1,001,321
Nickel, unmanufactured. $	....	2,446,008	....	2,724,349
Imports entered for consumption —Free goods..............	....	13,161,999	....	13,952,329
Imports entered for consumption Dutiable goods............	....	21,652,499	....	22,651,405
Total imports entered for consumption.................	....	34,814,498	....	36,603,734

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The National Revenue Review

In this Issue

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Details from three largest ports of entry

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Tables up to end of May

DEPARTMENTAL RULINGS, STAFF NOTES,
NEWS AND COMMENT,
INCOME TAX AND EXCISE ITEMS, QUESTION BOX

June, 1935

Vol. VIII
No. 9

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

Private Secretary—GORDON H. CODE.

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Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Prepared to Handle Tourist Travel

THE *Editor* has obtained from the Collectors of Customs at Windsor, Fort Erie and Niagara Falls the following details of the arrangements made to handle the incoming and outgoing tourist travel during the present season. The ports of Windsor, Fort Erie and Niagara Falls led the other ports of the Dominion last year in the volume of tourist travel handled.

Windsor, which has been in recent years Canada's principal point of entry and exit for automobile tourist travel, is prepared to handle a big increase of traffic this season compared with last year when a total of 914,407 United States automobiles entered and 35,175 Canadian automobiles were exported for touring purposes. A. H. Dalziel, Collector, informs the Review that from April 1 to May 15 sixty-day touring permits issued numbered 14,465, traveller's vehicle permits 903, permits issued to commuters 1,018, touring permits issued for Canadian cars leaving Canada 6,619. On Jubilee Day, May 6, over 6,000 passengers were handled at the tunnel alone, and about 4,000 at the ferry.

Thirty-eight Customs and Excise officers are stationed at the Windsor-Detroit tunnel, 29 officers at the ferry and 28 at the Ambassador Bridge. On Sundays two extra officers are stationed at the tunnel and one extra at both the bridge and ferry, while during the summer months a total of 12 extra officers are on duty at these points.

The entry of automobile tourists into Canada so far this season, through Fort Erie, the second largest point of entry and exit for tourist traffic in the Dominion, gives promise of a banner year for this port. According to a statement furnished the Review by F. T. Pattison, Collector, a total of 4,628 sixty-day touring permits were issued for United States automobiles during the month of April this year compared with 3,371 permits issued in April, 1934, showing an increase of 1,257. Mr. Pattison draws attention to the fact that no less than 38 states were represented by April tourists. The revised Canadian tourist regulations have been printed in several United States newspapers, and many incoming tourists express appreciation of the simplicity of the Customs regulations. Twenty-eight officers are on duty at the Peace Bridge from June 1 to September 1, with twenty-four-hour service. Shifts of officers are arranged to meet traffic conditions.

Fort Erie ferry is kept busy caring for local conditions. It is estimated that thirty thousand people from the United States have summer residences along the Canadian shore of Lake Erie and Niagara River, and the ferry receives its share of this traffic. Eleven Customs officers handle the traffic at this point over a period of eighteen hours.

According to present indications automobile tourist traffic through the port of Niagara Falls, one of the busiest points of entry and exit for tourist travel in Canada, will be heavier this season than last. Preparations for handling the rush have been completed. Twenty officers are stationed at the Falls View bridge, 19 at the Lower Arch, and 8 at the Queenston-Lewiston bridge. In addition to these, staffs will be augmented week-ends and holidays by officers from the Long Room, as occasion requires. The Department of Immigration has made provision for a number of seasonal officers in order that they may be in a position to handle tourists with the utmost despatch. The bridge companies are prepared to augment their staffs as required.

The Niagara Parks Commission, Ontario Tourist Bureau, International Bridges, Niagara Falls Chamber of Commerce, Service Clubs, and the Dominion and Provincial directors of publicity are co-operating to make this a banner year for tourists. The Ontario Travel Bureau predicts a great increase in tourist traffic, judging by inquiries received from all sections of the United States. Foreign tourists of previous years evidently were pleased with their reception in Canada, as the Lower Bridge Company received hundreds of replies of a very friendly and complimentary nature in answer to inquiries sent out.

Tourist Expenditures in Canada

THE total expenditures in Canada of tourists from other countries in 1934 are estimated to have been $129,974,000 compared with $117,124,000 in 1933. Tourists from overseas countries are estimated to have spent $9,455,000, compared with $7,763,000 in 1933; from the United States by automobile $86,259,000 compared with $72,196,000; from the United States by rail and steamer $34,260,000 compared with $29,460,000.

It is estimated that Canadian tourist expenditures in foreign countries amounted to $60,905,000 compared with $50,860,000 in the previous year. Tourists to overseas countries are estimated to have spent $14,272,000 compared with $13,982,000; by automobile to United States $32,645,000, compared with $24,611,000; by rail and steamer to United States $13,988,000 compared with $12,267,000.

Final Revenue for Past Fiscal Year

FINAL revenue receipts from Customs, Excise, and income tax for the past fiscal year, including additions from post revenue for March, totalled $298,993,083. This compares with $270,613,872 collected in 1933-34, showing a net increase of $28,379,211. Receipts in detail were as follows:—Customs duties $75,808,865, increase $10,297,511; Excise taxes $111,721,733, increase $5,148,031; Excise duties $43,940,063, increase $7,657,761; sundry collections $714,356, decrease $132,986; income tax $66,808,066, increase $5,408,894.

Changes in Customs-Excise Ports

Jamieson's Lines, Que., established as a Preventive Station under the survey of the port of Huntingdon, Quebec, from 1st May, 1935.

Spencer's Island, N.S., a Postal Collecting Station under the survey of the port of Parrsboro, Nova Scotia, closed from 1st June, 1935.

Boissevain, Man., a Postal Collecting Station under the survey of the port of Brandon, Manitoba, closed from 1st May, 1935.

Oak Lake, Man., a Postal Collecting Station under the survey of the port of Brandon, Manitoba, closed from 1st May, 1935.

Rapid City, Man., a Postal Collecting Station under the survey of the port of Brandon, Manitoba, closed from 1st May, 1935.

Souris, Man., a Postal Collecting Station under the survey of the port of Brandon, Manitoba, closed from 1st May, 1935.

Montague Bridge, P.E.I., by Order in Council (P.C. 1141) of May 3, 1935, the name of the outport "Montague Bridge" is changed to "Montague."

Port numbers on Tyden Seals. As a result of the closing of the port of Athelstan and the making of Huntingdon, Quebec, a Chief Port in its stead, the Tyden Seal press number 218, formerly assigned to Athelstan, has been transferred to Huntingdon.

Air Traffic at St. Hubert

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, during the month of April, 1935, compared with April, 1934, was as follows:—

Aeroplanes inwards 29 (51), outwards 29 (51); passengers inwards 50 (79), outwards 88 (87); pieces of baggage examined inwards 59 (85), outwards 110 (92); bags of mail inwards 334, weight 5,900 pounds (335, weight 5,042 pounds), outwards 229, weight 6,665 pounds (176, weight 4,441 pounds); express parcels inwards 180 (198), outwards 2 (nil); value of importations $279 ($13); flights cancelled owing to weather conditions inwards 4 (7), outwards 3 (7).

The decrease in the number of aeroplanes inwards and outwards compared with April last year is due to the fact that the air lines of Boston and State of Maine have discontinued their services to this airport for the present.

Departmental Rulings

Spinach Seed, when imported in packages weighing more than one pound each	Tariff Item 73.
Gramophone Needles	Tariff Item 597a.
Electrical Generator Cutout, used on an automobile for grounding the electric current produced in the Generator when the battery is fully charged, usually located above the electric generator. Not a part of the generator but a separate entity and dutiable under	Tariff Item 445k.
Silent Timing Chains, complete, for automobile engines	Tariff Item 428a.
" Camerons " Special Diagnostoset, per descriptive illustration, consisting of a Tele-Vaginalite complete, a Procto-Sigmoidoscope and a Vitrohm Potential Adjuster	Tariff Item 476.

The weekly publication " Journal of the American Medical Association " may be admitted under Tariff Item 184c for the balance of the present six months' period of general classification which terminates on the 30th September, 1935, and officers concerned are requested to make this change in Appraisers' Bulletin No. 4335.

Export Licences, Gold Coin or Bullion

COLLECTORS are advised that by an Act to amend the Gold Export Act, as assented to on the 17th April, 1935, it is provided as follows:—

> Section two of The Gold Export Act, chapter thirty-three of the Statutes of 1932, is amended by striking out the proviso at the end of the said section and substituting the following:—
>
> " Provided that no such licence shall be issued to other than a Canadian chartered bank *or the Bank of Canada*."

New Zealand Trade Agreement, 1932

COLLECTORS are advised that by Order in Council (P.C. 1234) dated 10th May, 1935, the New Zealand Trade Agreement, 1932 as published in Memorandum No. 534, has been extended for a further period of six months from the 24th day of May, 1935.

Export of Gold Bullion

THE export of gold bullion in April, 1935, was 278,706 ounces valued at $9,738,500 compared with 266,736 ounces at $9,321,500 in March and 192,224 at $6,700,000 in April, 1934. All of the month's exports went to the United States as well as 3,699 ounces of raw gold at $124,959.

Traffic Through Canals

NAVIGATION through the Welland Ship Canal started on April 4, or 13 days earlier than last year. Freight increased, therefore, from 254,011 tons to 484,381. The first lockage on the St. Lawrence canals was on April 10 or eight days earlier than in 1934. Freight carried amounted to 157,119 tons as against 54,019 last year. The Canadian lock at Sault Ste. Marie did not open until May 2, but the United States lock opened on April 16 and 888,292 tons passed through during the month as against 12,897 in 1934 when the lock opened on April 29.

Export of Newsprint Paper

THE export of newsprint paper in April was 3,178,470 cwt., valued at $5,367,073 compared with 3,140,619 cwt. at $5,319,708 a year ago. The amount sent to the United States was 2,689,319 cwt. at $4,569,509. Other purchasers included United Kingdom $227,127; China $138,325; Australia $106,235; Argentina $88,764; Japan $74,524; British South Africa $29,615; Hong Kong $24,731; Brazil $24,335; New Zealand $23,263.

More Cigars and Cigarettes

AN interesting fact in Excise statistics for April last is the large increase in the quantity of cigarettes and cigars entered for consumption compared with April of last year. Cigarettes numbered 367,428,910, Excise duty $1,469,837. Cigars numbered 9,385,800, on which $27,879 was collected.

Wheat and Flour to United Kingdom

THE export of wheat to the United Kingdom in April, 1935, totalled 4,054,916 bushels, valued at $3,517,050, compared with 2,035,285 bushels at $1,323,292 a year ago. The total export of wheat was 5,027,403 bushels at $4,287,885 compared with 3,568,090 bushels at $2,390,389 last year. Export to United States last month was 131,576 bushels at $91,115. The export of wheat flour to the United Kingdom in April was 137,150 barrels, valued at $505,923, compared with 191,891 at $624,401 a year ago. The total export of wheat flour was 276,907 barrels valued at $1,051,320, as against 340,621 barrels at $1.147,681 in April, 1934.

The Intermediate Tariff Extended to Hayti

BY Order in Council (P.C. 1238) dated 10th May, 1935, the benefit of the intermediate tariff is extended to products originating in and coming from Hayti when imported direct, conveyed without transhipment from Hayti or from a port of a country enjoying the benefit of the British Preferential or Intermediate Tariff into a sea, lake or river port of Canada.

Invoices of goods for entry under the Intermediate Tariff shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs Regulations. The certificate of Origin shall be in form similar to the Certificate (A), Form "M-A," Memorandum No. 149, 2nd Revision, dated 1st March, 1933.

Until 15th June, 1935, Certificate "M" may be accepted, provided Collectors are satisfied that the goods comply with the provisions of Form "M-A" as to content, and the regulations have been otherwise complied with.

This Order in Council shall apply to goods imported or taken out of warehouse for consumption on and after 15th April, 1935, and to goods previously imported for consumption for which no entry for consumption was made before that date.

Re Canada-France Trade Agreement Act, 1933

1. By Order in Council (P.C. 1164) dated 30th April, 1935, it is provided that the undermentioned products, originating in and coming from the French Customs territory, the French colonies, countries under French protectorate and territories under French mandate, shall, effective 23rd March, 1935, enjoy on their importation into Canada the tariff treatment hereunder indicated, viz:—

Number of Canadian Customs Tariff	Product	Tariff Treatment
Ex 156..	Liqueurs	Intermediate Tariff less a discount of 40 per cent.
Ex 156..	Cognac brandy and Armagnac brandy.	Intermediate Tariff less a discount of 50 per cent.

The above reductions are supplementary to the Trade Agreement between Canada and France, signed on the 12th May, 1933, and subject to the provisions thereof, and will apply to all goods mentioned in the Order in Council referred to, imported or taken out of warehouse for consumption on and after the 23rd March, 1935, and also to goods previously imported for which no entry for consumption was made before that date.

2. The concessions granted under the Order in Council also extend to countries enjoying Most Favoured Nation treatment in tariff matters by Canada.

3. Extract Item 156, Liqueurs, and Extract Item 156, Cognac brandy and Armagnac brandy, in Supplement 8 to Memorandum No. 658 are hereby superseded, effective on and after 23rd March, 1935.

Trade Trend with Empire Countries

CANADA'S imports from British Empire countries during the fiscal year 1934-35 amounted to $156,172,000 compared with $140,404,000 in 1933-34 and $120,384,000 in 1932-33. This was an increase of 11·2 per cent over 1933-34 and 29·7 per cent over 1932-33.

Canada's domestic exports to Empire countries in 1934-35 amounted to $341,324,000 compared with $278,025,000 in 1933-34 and $222,119,000 in 1932-33. This was an increase of 22·8 per cent over 1933-34 and 53·7 per cent over 1932-33.

The value of the total trade of Canada with British Empire countries in 1934-35 was $498,679,000 compared with $419,472,000 in 1933-34 and $343,640,000 in 1932-33. This was an increase of 18·9 per cent over 1933-34 and 45·1 per cent over 1932-33.

Imports from the United Kingdom in 1934-35 at $111,670,000 were a 6 per cent increase over 1933-34 and a 29 per cent increase over 1932-33. Exports at $274,022,000 showed an increase of 20 per cent over 1933-34 and 48 per cent over 1932-33.

Imports from Australia at $6,327,000 were an increase of 18 per cent and 7 per cent, while the exports at $18,082,000 increased 49 per cent and 147 per cent.

Imports from British India at $6,413,000 were an increase of 7 per cent and 56 per cent and the exports at $4,121,000 an increase of 10 per cent and 70 per cent.

Imports from British South Africa at $3,460,000 were a decrease of 5 per cent and 29 per cent; the exports at $12,657,000 were an increase of 64 per cent and 216 per cent.

Imports from Newfoundland at $1,589,000 showed an increase of 152 per cent and 191 per cent, while the exports at $6,469,000 increased 5 per cent and 14 per cent.

Imports from New Zealand at $2,535,000 were a decrease of 3 per cent from 1933-34 but an increase of 161 per cent over 1932-33. The exports at $7,345,000 were an increase of 64 per cent and 103 per cent.

Imports from the Straits Settlements at $2,970,000 increased 196 per cent and 669 per cent, while the exports at $1,494,000 increased 119 per cent and 285 per cent.

Honoured By His Majesty

THE following members of the staff of the Department of National Revenue were awarded the King's Jubilee Medal:—

At headquarters—H. D. Scully, D. Sim, C. F. Elliott, C. P. Blair, V. C. Nauman, William Ide, C. H. Callbeck, G. H. Code, E. D. Lennie, J. S. Roe, E. Richards, W. B. Stuart, L. D. Warren, P. L. Young, Miss Frances I. Green, L. F. Jackson, R. S. McPherson, G. H. Prentiss, Robert Telford, H. J. Cooper, E. A. Proulx, F. J. Shannon, P. E. S. Brodeur, W. E. Taylor, Miss F. M. Burt, R. H. Evans, J. F. Lessard, A. McCullough, F. J. Slater, R. C. Smith, John McFadden, C. J. Mullin, C. E. Shiles, R. S. Laing, C. E. Lafontaine, A. C. McFee, F. T. Tory.

The following Customs and Excise officers at ports and outports also received the King's Jubilee Medal:—

Nova Scotia—L. J. Moffatt, Amherst; D. J. Curran, Halifax; Edward McPherson, Sydney; Miss Jeanette MacKenzie, Sydney; P. J. Power, Halifax; L. M. Major, Halifax.

New Brunswick—F. P. Colter, Fredericton; F. T. Lister, McAdam Junction; A. L. Hoyt, Saint John; F. C. Abbott, Saint John; C. W. Thompson, Saint John; C. F. Tilley, Saint John; T. Heffernan, Saint John; J. L. Mullaly, Saint John.

Quebec—C. B. deGrosbois, Granby; Emile Gauvin, Granby; A. A. Andrews, Montreal; J. B. A. Bedard, Montreal; Irenee Blanchard, Montreal; J. H. F. Brabant, Montreal; J. A. Champagne, Montreal; J. E. Coron, Montreal; Alex. Fichaud, Montreal; C. P. Flynn, Montreal; Georges Gauthier, Montreal; Hubert Gauthier, Montreal; P. J. A. Harvey, Montreal; J. O. A. Harwood, Montreal; J. A. Homier, Montreal; J. A. Hurteau, Montreal; J. J. Kavanagh, Montreal; Patrick Keane, Montreal; Hector Lamoureaux, Montreal; J. A. C. Lamoureaux, Montreal; Jean Lanthier, Montreal; Thomas Logan, Montreal; J. H. C. Longtin, Montreal; P. J. Martin, Montreal; Jos. Messier, Montreal; H. G. Roche, Montreal; G. E. V. Thurber, Montreal; J. B. A. Vallee, Montreal; Elzear Genest, Quebec; P. E. Guay, Quebec; David Murray, Montreal; J. C. A. Bordeleau, Sherbrooke; A. J. H. Galarneau, Montreal; J. S. A. Belleau, Quebec.

Ontario—F. C. Schuler, Brantford; F. T. Pattison, Fort Erie; E. B. Brown, Fort Erie; G. H. Osborn, Fort Erie; Robert Colvin, Hamilton; W. J. Elliott, Hamilton; H. J. Kirkpatrick, Hamilton; J. J. Lawlor, Hamilton; J. H. Cheseldine, Kitchener (Waterloo); W. M. Lang, Peterborough; J. B. White, Prescott; R. L. H. Schram, St. Catharines; W. A. Simpson, St. Catharines; J. H. Bertram, Toronto; R. J. Burns, Toronto; D. P. Garrow, Toronto; W. F. Guthrie, Toronto; C. E. Leatch, Toronto; G. H. McArthur, Toronto; J. J. McNamara, Toronto; E. H. Ross, Toronto; John Thompson, Toronto; W. H. Walsh, Toronto; W. J. Brown, Toronto; Samuel Beneteau, Windsor; J. R. Hanlon, Guelph; T. W. Tennant, Hamilton; A. L. Graham, Toronto; C. E. Driscoll, Ottawa.

Manitoba—D. J. Scott, Winnipeg; T. W. Hammond, Winnipeg; A. C. Lariviere, Winnipeg; T. H. Morris, Winnipeg; H. R. Wilson, Winnipeg.

Saskatchewan—J. B. Shaw, Regina.

Alberta—R. P. S. Brown, Calgary.

British Columbia—W. J. Cook, Grand Forks; P. R. Peele, New Westminster; J. H. McLeod, Prince Rupert; F. W. Chilver, Vancouver; R. W. Trythall, Vancouver; G. J. Trodden, Vancouver; F. W. Davey, Victoria; C. A. Tervo, Victoria; J. C. Barton, Vancouver.

Conscience Money

THE Inspector of Income Tax, Montreal, received a communication bearing the postmark "Ottawa, May 1st, 12.30 a.m.," containing an unsigned letter reading as follows:—

"Enclosed please find bank draft for $350 which amount I owe on old Income Tax payments. I have had a lot of financial trouble in the last few years and am glad to get this matter off my mind."

The amount has been credited to "Unknown Taxpayer."

Export of Farm Implements

THE export of farm implements and machinery in March, 1935, amounted in value to $412,199, compared with $293,569 a year ago. The export during the fiscal year ending March aggregated $3,567,253, almost double that of the previous year. The largest export of March was to United Kingdom at $167,552, followed by the United States at $118,975; British South Africa, $42,430; Argentina $20,517; France $13,450; Germany $6,195; Australia $5,099; Netherlands $4,770; Chile $4,211; New Zealand $3,873; Irish Free State $3,555 and Italy $3,090. The largest single item was 410 harvesters and binders valued at $83,323 sent to the United Kingdom.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by district received during the two months of the fiscal year May 1934 and May 1935. (Decrease marked *).

Districts	1934–35	1935–36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	71,688 53	129,300 76	57,612 23
Halifax........	608,192 45	765,675 65	157,483 20
St. John.......	389,326 48	488,599 44	99,272 96
Quebec........	572,766 51	653,467 53	80,701 02
Montreal......	11,497,103 46	15,623,841 03	4,126,737 57
Ottawa........	2,160,297 50	2,434,101 96	273,804 46
Kingston......	98,564 73	131,390 55	32,825 82
Belleville......	302,111 75	345,387 65	43,275 90
Toronto.......	10,970,920 94	15,698,618 58	4,727,697 64
Hamilton......	2,476,948 40	3,908,569 90	1,431,621 50
London........	3,344,989 38	5,450,990 68	2,106,001 30
Ft. William....	77,310 97	94,179 93	16,868 96
Winnipeg......	952,453 77	1,264,728 46	312,274 69
Regina........	127,484 89	122,493 21	* 4,991 68
Saskatoon.....	59,154 03	72,081 45	12,927 42
Calgary.......	477,417 08	633,288 58	155,871 50
Edmonton	201,251 73	212,889 93	11,638 20
Vancouver.....	1,906,082 99	2,763,531 28	857,448 29
Yukon........	1,978 63	11,723 47	9,744 84
Total......	36,296,044 22	50,804,860 04	14,508,815 82

Toronto: Business transacted at the Customs express and postal branches, Toronto, during the month of April last compared with April, 1934, was as follows:—express branch—collections $200,121 (209,024), packages received 28,046 (24,476), entries 3,378 (2,966): postal branch—collections $67,213 ($66,708), packages received 31,650 (27,360), packages delivered 27,823 (25,649), entries 2,563 (2,423).

At the Leaside Customs Air Harbour 3 aeroplanes reported inwards during April, and 4 reported outwards. Passengers carried numbered 12.

Cargo tonnage handled through Toronto Harbour, during the month of April, 1935, compared with April, 1934, was as follows:—

Tons inward cargo—merchandise 10,451, increase 9,872; oils 30,399, increase 14,333; coal 86,956, increase 7,154; sand 7,787, decrease 3,445; grain 31,589, decrease 6,897; sundries nil, decrease 41; total 167,182, net increase 20,976; tons outward cargo—merchandise 4,651, decrease 13; oils 1,013, increase 1,013; grain 10,411, increase 7,964, sundries 85, increase 50; total 16,160, net increase 9,014; grand total 183,342, net increase 29,990.

HERE AND THERE

How many Customs officers have paused to consider how the name " Long Room " had its origin? Recently an extract from a book entitled " Real Life in London," published in 1821, came to the *Editor's* desk. It describes the Customs House built on the site of the former one destroyed by fire in 1814. A passage refers to the principal room as the "Long Room," adding: " There is not such another room in Europe; it is 190 feet long, 66 feet wide, and proportionally high, divided by eight massive pillars from which spring three domes richly ornamented. This is the principal room; there the general business is transacted, both inwards and outwards. The shipmaster first makes the report of his cargo here, the entries of which, either for payment of duties, warehousing, or subsequent exportation, are all passed with the respective officers in this Long Room."

An old letter-sheet touching on the difficulties experienced by the then Commissioner of Customs, J. Johnson, in dealing with informers in seizure cases, and addressed to the Collector of Customs, Niagara, Ontario, came to the *Editor's* desk recently. It is stamped *Custom's Department, Canada,* and is dated at Ottawa, 27 February, 1883. It reads in part as follows:—

> I beg here to state that I could not officially say more in such cases than to quote the regulations, and especially as my experience has been very unpleasant in reference to dealing with informers. They are apt to think that this Department can, in every case, enforce the full penalties of the law; and if that is not done, no matter what may be the reason, they become very clamorous and offensive. I may, however, correct your impression of what the regulations say respecting fines or penalties. If you read them carefully you will see that fines and penalties are distributed as proceeds of seizures; hence an informer is entitled to share in them as well as proceeds in sales.

Of all the developments which have taken place in the present century, none has had a more marked effect on the standard of living than the evolution in transportation methods. The improvement in the older forms, such as railway and steamship, and newer modes, as furnished by the motor vehicle and the airplane, have revolutionized the speed and ease of travel. The automobile, in particular, has brought the " wealth of travel " practically within reach of all, and the increased extent to which people now enjoy the educational and recreational values of travel reflects the new and higher standards of living which prevail to-day.

Canada is a " travel wealthy " country, having over 1,100,000 motor vehicles—one for every ten inhabitants. If the motor vehicles of Canada were mustered out in one monster parade with a hundred feet of highway allowed each vehicle they would form a procession over 20,000 miles in length, and with a little crowding, utilizing trucks and buses, the whole population might be carried. Canada has about 400,000 miles of highways, which provide a spending place of "travel wealth," and in addition to her own heavy motor traffic 3,261,848 automobiles from other countries travelled over the Dominion's highway systems during 1934.

Besides having the means of "travel wealth," Canada has a wealth of travel attractions. There is the scenic beauty of the Maritimes, the old-world charm of Quebec, the world-famed Niagara and the grandeur of the mighty Rockies, to mention only some of the more outstanding, while in all the provinces countless lakes, rivers and forests provide unrivalled facilities for fishing, hunting, and summer and winter sports. From roadside camp to palatial hotel, from large modern cities to regions of almost primeval wilderness, the spender of " travel wealth " in Canada may take his choice.

Travellers from other lands are made welcome in Canada, and the policy of the Government is to make the movement of bona fide tourists crossing the border into Canada as free of restriction as possible.

Canadians are eating more Empire grown bananas. The total importation in 1934-35 was 3,233,648 stems, an increase over 1933-34 of 749,552 stems. The Empire supplied 2,820,350, of which Jamaica's contribution was 2,551,596. The importation from Jamaica increased from 1,877,557 the year before.

PEACE AND GOODWILL ON THE BORDER

(*Editor's Note*—This interesting article was prepared for the REVIEW by L. H. Webber, Customs-Excise Officer at St. Stephen, New Brunswick.)

NOWHERE along the three thousand mile border between Canada and the United States is more international goodwill and fellowship displayed than by the towns of St. Stephen and Milltown, New Brunswick, and Calais, Maine, separated only by the St. Croix river.

The story begins November 8th, 1603. On that day Henry IV of France granted to Sieur de Monts a patent of all territory between the 40th and 46th parallels of north latitude. He and his company sailed from Havre de Grace on April 7th, 1604, and in July of the same year they landed on an island in what is now the St. Croix river. This island they named St. Croix Island and from this the present name of the river was assumed. The island is now called Dochet Island, and is the property of the United States. The treaty of 1783 established the St. Croix river as the boundary between Maine and New Brunswick.

The Ferry Point bridge over the St. Croix river, connecting St. Stephen, New Brunswick, and Calais, Maine. This is a favourite point for United States tourists entering Canada.

On this small island, now but a fraction of its then size, within thirty minutes ride of the business centre of Calais, Maine, and St. Stephen, New Brunswick, the people of the first white settlements on the continent, north of Florida, built their rude log huts.

The subsequent development and growth of the valley of this boundary river is, and always has been, international in every aspect. The first settlement, at what is now Calais, Maine, and St. Stephen, New Brunswick, was in 1779. In that year Daniel Hill and others arrived from Machias, Maine, in search of pine masts for shipbuilding and export trade: thus was the foundation of Calais, Maine, established. Many members of this colony moved across the river and built their homes, so forming the first settlement of what was eventually to be called St. Stephen.

In the years that followed, discharged members of His Majesty's forces settled here in numbers, to be followed by a large number of Loyalists from the United States. The settlement continued to grow until in 1790 the British community outnumbered the American by about sixteen hundred.

Shipbuilding became the business of the community and this, with the export trade in lumber, occupied the time of the settlers. In these early days there was no clergyman, lawyer, or doctor in the settlement; no church, corporation or institution. No elections were held, no troops paraded, no officer exercised authority, no court sat; yet law and order prevailed, friendship grew, peace and goodwill were enjoyed, and the number of its inhabitants gradually increased.

In 1809 Calais, Maine, was incorporated as a town, and in 1871 St. Stephen, New Brunswick, was likewise incorporated. In 1873 the town of Milltown divided from St. Stephen and sought its own incorporation. These three towns still form the settlement in the valley of the St. Croix.

PEACE AND GOODWILL

The continued history of growth and development in this settlement is a tribute to peace and goodwill, for here communities of two countries, living side by side with only a narrow river as the dividing line, have comingled and co-laboured for over 150 years without quarrel or disagreement, even though at times their respective countries were actually at war with each other. At the start of the United States war against England in 1812 there were no regular troops of either country on the border between Calais and St. Stephen. A Committee of Public Safety, composed of citizens from both towns, was chosen to preserve peace. Subsequently troops of both governments were stationed on the border but never a shot was heard and the peoples continued to carry on the usual commerce of the locality. It is a matter of record that during this time a Masonic Lodge met in Calais in regular session and the Master of the Lodge and several brothers went across from St. Stephen to preside at and attend this session. It is also related of this time that the British brought in a supply of gun-powder and several years later, when a check-up was made, it was found to have disappeared. Upon inquiry being instituted, it was learned that it had all been given to our American cousins for their Fourth of July celebrations. During the scare of the Fenian Raids, a number of irregulars of the Fenian party were stationed in Calais but never crossed the river and never fired a shot, and so was peace preserved, even in times of actual war between the two countries.

International Aspect

Coming down to more recent times, it is apparent that these three towns, two in Canada and one in the United States, enjoy an international aspect that is unique and interesting. A few miles above these settlements is a power development on international waters. The power-house and residences are in United States territory, and until last year the only method of entrance or exit to this settlement was by crossing the stream bed below the dam and entering Canada, and by driving nine miles through Canadian territory, reaching United States soil again at Calais.

Calais is the eastern terminus of the Maine Central Railroad which has a branch line running along the United States side of the St. Croix river to Woodland, about eleven miles away. This railroad, about midway of this branch line, leaves U.S. territory and crosses the river into Canada, where it continues for about three miles, again entering Maine just below the town of Woodland, its northern terminus.

The various industries of the three towns derive their power from international waters, and electric energy generated at Milltown is transported by transmission line through United States territory for about fifteen miles, thence by underwater cable to the town of St. Andrews, which is twenty-two miles down the river from the source of energy. Industries and homes in St. Stephen using gas for heating and other purposes, secure their supply of this commodity from a plant situated in Calais, the supply being piped across from that place.

The water supply of the combined towns originates in a plant owned by the town of St. Stephen, and is piped through that town and across to Calais, where it is sold to a company for distribution. This American company in turn sells to the city of Calais and to the town of Milltown, and uses their own pipe line in both towns on the American and Canadian sides of the boundary.

In connection with fire fighting arrangements and equipment, these three towns are also unique, in that, for an alarm in St. Stephen or Calais, both departments respond and for an alarm in Milltown or the northern district of Calais, both departments there respond. In the case of a general alarm in either section, all four departments respond and this without any monetary arrangements between municipalities.

River Divides

The St. Croix river, which at this point forms the dividing line of the two countries, freezes over in winter and shipping ceases unless it becomes necessary to break the ice to allow coal boats to discharge cargo. The winter of 1933-34 saw an exceptional demonstration of the international aspect when a United States coastguard boat was engaged in opening this international boundary river so that a Norwegian steamer could discharge Welsh coal at a Canadian dock for immediate transfer to the United States for consumption in that country. It frequently happens that United States coal is discharged from a ship at St. Stephen after direct shipment from the United States, and transferred to Calais by truck and highway bridges because of the fact that Calais does not possess a dock at which ocean steamers can discharge cargo.

Both Calais and St. Stephen have street decorations consisting of flags on standards which are set in sidewalk receptacles. It is the usual custom upon special days, July 4, Memorial Day and Armistice Day in the United States and May 24, Dominion Day, June 3, and Armistice Day in Canada, that the flags of each country are flown in both towns.

VANCOUVER HAD ACTIVE SHIPPING YEAR

Facts and Figures for Twelve Months' Period

THE port of Vancouver retained her shipping laurels at the close of the calendar year 1934 as Canada's busiest shipping port and also set an all-time record for deep sea shipping. Export cargo tonnage totalled 3,203,513 tons, of which 2,622,801 tons were deep sea. Import cargo tonnage totalled 3,056,068 tons, of which 1,383,563 tons were deep sea. Deep sea vessels arrived in port last year numbered 1,211 with a total net tonnage of 4,896,232. This was an increase of 222,141 net registered tons over 1928, the best previous year.

Gain in Exports

Gains were made in a variety of exports. The volume of doors exported was 56 times greater than in 1931 and nearly doubled 1933

A view of one of the piers in the harbour of Vancouver, with a large passenger liner preparing to leave for the Orient.

figures. The total for last year was 176,657 doors exported and for 1933 it was 92,581. Shipments of logs, piling and general lumber amounted to 405,480,184 feet. This included 211,000,000 feet of lumber cleared. Newspaper and kraft exports equalled 55,506 tons as against 45,349 tons in 1933. Pulp tonnage totalled 23,889 compared with 10,084 tons for the previous year, mineral concentrates 38,371 tons compared with 26,298 tons, and apples 171,033 boxes compared with 160,439 boxes.

Export Tonnage

Export tonnage from the port of Vancouver to five principal markets in 1934 compared with 1933 was as follows:—

United Kingdom 1,171,056 tons (1,384,456 tons), Japan 441,221 tons (448,745 tons), Australia 219,263 tons (90,248 tons), France 144,007 tons (204,016 tons), China 136,093 tons (185,782 tons).

The decrease in export tonnage to the United Kingdom was due to a drop in grain shipments, while the substantial increase to Australia resulted from gains in lumber and log exports, which jumped to 17,998,026 feet of lumber and 83,674,462 feet of logs last year from totals of 14,188,436 feet of lumber and 27,258,548 feet of logs exported to Australia in 1933.

Shipping Summary

A summary of shipping tonnage entered by provinces during the fiscal year ended March 31, 1934, shows British Columbia leading all others by a wide margin. Totals for the foremost provinces were: British Columbia, sea-going vessels 8,101, tonnage 15,008,619, coastwise 27,117, tonnage 13,335,730; Quebec, sea-going vessels 1,651, tonnage 6,216,136, coastwise 10,300, tonnage 8,799,241; Nova Scotia, sea-going vessels 4,469, tonnage 4,987,610, coastwise 11,694, tonnage 4,061,037. Totals for Canada, sea-going vessels 19,501, tonnage 28,209,947, coastwise 66,915, tonnage 41,923,543.

During the fiscal year ended March 31, 1935, sea-going vessels arrived at the port of Vancouver totalled 2,674, net registered tonnage 6,606,384 tons. Coastwise vessels arrived numbered 11,860, net registered tonnage 4,550,546 tons. These totals show gains over the previous fiscal year, when sea-going vessels arrived numbered 2,332, coastwise 11,321.

NOTES OF THE EXCISE DIVISION

Excise Duty Collections

COMPARATIVE statement of Excise duty collections during the months of April, 1934, and April, 1935:—

April, 1935, spirits potable, $321,663; April, 1934, $426,620. April, 1935, spirits, non potable, $76,347; April, 1934, $67,968. April, 1935, malt, $750,516; April, 1934, $286,448. April, 1935, cigars, $27,879; April, 1934, $25,911. April, 1935, cigarettes, $1,469837; April, 1934, $1,395,611. April, 1935, manufactured tobacco, $367,068; April, 1934, $373,147. April, 1935, foreign raw leaf tobacco, $261,671; April, 1934, $294,316. April, 1935, beer, $37,308; April, 1934, $22,678. April, 1935, licences, $17,917; April, 1934, $22.235. April, 1935, validation fee, $43,159; April, 1934, $43,545. April, 1935, malt syrup, $18,419. April, 1935, total, $3,391,789; April, 1934, $2,958,482.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1934, and April, 1935:—

April, 1935, tobacco, cut, 1,438,868 pounds; April, 1934, 1,456,045 pounds. April, 1935, tobacco, plug, 336,628 pounds; April, 1934, 353,109 pounds. April, 1935, cigarettes, number 367,428,910; April, 1934, 348,687,220. April, 1935, cigars, number 9,385,800; April, 1934, 8,744,376. April, 1935, snuff, 59,742 pounds; April, 1934, 57,078 pounds. April, 1935, foreign raw leaf tobacco, 649,987 pounds; April, 1934, 731,018 pounds.

Regulation Established

The Minister of National Revenue has established the following regulation under authority of Sections 87 and 99 of The Special War Revenue Act:—

Effective May 1st, 1935, the samples described below may be considered as exempt from the consumption or sales tax, either on importation or on domestic sale:

"Samples" for purposes of this regulation shall mean samples of coatings, dress fabrics and similar cloth of cotton, wool, any combination of the two, or any combination of either of them with other materials wherein the principal component part is either woollen or cotton and where these do not exceed one-half yard in length in the cases of the aforementioned goods, or six inches square in the case of silk, artificial silk or any similar material.

Regarding Pipe

Collectors are advised that, effective May 15, 1935, the Department will hold that all cement or concrete pipe, whether manufactured on the job or in the plants of contractors, manufacturers or others, will be subject to sales tax on the sale price or the equivalent thereof. This does not, of course, refer to reinforced concrete pipe which is built in its permanent position.

Manufacturers of concrete or cement pipe should therefore be notified of this requirement where they are not already under licence.

Re Powers of Attorney

On the 15th May, 1930, a circular letter was sent to Collectors of Customs and Excise quoting the following regulations:—

> "Returns shall be signed by the proprietor or a partner of the business, President, Manager, Secretary or Treasurer of a company, or by any person duly authorized by Power of Attorney to sign on their behalf. When the return is to be signed by a person other than the proprietor, partner, President, Manager, Secretary or Treasurer, Power of Attorney executed in due form shall be filed with the Collector of National Revenue."

The circular letter also pointed out that in the tax ledger, T-269, provision is made for recording the name of the person holding Power of Attorney for incorporated companies, and emphasized the absolute necessity of recording the name of the Attorney in the space provided therefor.

Some question has arisen as to the action which should be taken when the returns are filed by a person holding a general Power of Attorney for Customs and Excise purposes. It is also stated that firms who have given a general Power of Attorney to Customs Brokers desire to have sales tax returns filed by a member of their own organization who has knowledge of the facts. In such case it is the desire of the taxpayer to give a Power of Attorney to his own employee for Excise purposes only.

In order to meet the situation, it has been decided that if the firm issuing Power of Attorney on form E-4 or E-4½ desires the agent to transact all Customs and Excise business with the Collector of the Port, the name of the authorized agent shall be recorded on the tax ledger page in addition to the Register of Powers of Attorney. This action is taken to obviate the necessity of referring to the Register of Powers of Attorney to verify the authority of an agent to sign documents. If the taxpayer desires to give a Power of Attorney for Excise purposes only, he may do so on Form E-4 by striking out the words "Customs and" after the words "Department of National Revenue" on the sixth line of form E-4. Powers of Attorney so granted need not be recorded in the Register of Powers of Attorney; it will be sufficient to have the name of the authorized agent inserted in the space provided for that purpose on the proper page of the tax ledger.

* * NEWS AND COMMENT * *

Vancouver: Angus Munn, retired Inspector of Customs and Excise of this port, died recently at the age of 76. Deceased entered the Customs service in 1896 as Landing Waiter at New Westminster, B.C. He was promoted to the position of Collector of Customs and Excise in 1902 and was appointed Inspector ten years later. In 1920 Mr. Munn made his headquarters in Vancouver, being classified as Inspector of Customs and Excise the following year. He retired in 1924. Mr. Munn was a native of Prince Edward Island.

On the occasion of the retirement on superannuation recently of Richmond Adam of the Customs-Excise staff of this port, after twenty-five years service, his colleagues presented him with a steamer trunk and Mrs. Adam with a travelling bag. A. C. Salt, president of the British Columbia branch of the Dominion Customs and Excise Officers Association, presented him with a walking-stick on behalf of the association, and Mrs. Adam with a bouquet. Mr. Adam entered the Customs service in 1910. He was appointed Senior Clerk in 1915, Computing Clerk in 1919 and was promoted to Customs Excise Account Clerk in 1921.

Halifax: During the month of April, 1935, a total of 459 vessels, net registered tonnage 651,484, entered and cleared at the port of Halifax. This compares with 408 vessels, net registered tonnage 881,307, entered and cleared during April, 1934. Vessels engaged in the transoceanic service, entered and cleared, numbered 157 compared with 169; vessels engaged in the coastwise trade 302 as against 239. Cargo tonnage handled, inward and outward, amounted to 191,528 tons compared with 172,834 tons handled in April, 1934. Passengers landed and embarked numbered 1,452 compared with 2,013, and bags of mail handled totalled 11,112 compared with 17,093.

Totals covering the four months period, January 1 to April 30, 1935 and 1934, were as follows:—

Vessels entered and cleared 1,735 (1,669), cargo tonnage handled 907,745 tons (853,340 tons), passengers landed and embarked 6,209 (9,132), bags of mail handled 65,947 (73,223).

Niagara Falls: International automobile traffic through the port of Niagara Falls, during April last, increased substantially compared with April, 1934, totalling 118,072 and 99,711 for the respective periods, a difference of 18,361 automobiles. Totals in detail covering April, 1935, were:—United States automobiles inwards 36,224, outwards 36,401; Canadian automobiles inwards 17,644, outwards 17.803: other vehicles inwards 2,705. outwards 2.832. Passengers carried numbered 452,395, inwards 225,106, outwards 227,289. This shows an increase of 59.567 passengers compared with April, 1934, when 392,828 passengers were carried.

Further comparative figures covering April this year and last were:—sixty-day touring permits issued 4,343 (3.630), twenty-four hour permits 31.717 (31,799), traveller's vehicle permits 164 (150), permits issued for Canadian cars outwards 5.184 (4.402).

Saint John, N B: Shipping returns at the port of Saint John, N.B., including outports of St. Martins and Beaver Harbour, for the fiscal years ended March 31, 1935 and 1934, were as follows:—

Vessels entered from sea 678, registered tonnage 1,531,004 tons, cargo 376,393 tons (697, registered tonnage 1,476,824 tons, cargo 382,163 tons); vessels cleared for sea 700, registered tonnage 1,598,084 tons, cargo 815,746 tons (697, registered tonnage 1,448,025 tons, cargo 797,526 tons); vessels entered coastwise 2,014, registered tonnage 919,849 tons, (1,556, registered tonnage 913,884 tons); vessels cleared coastwise 2,009, registered tonnage 875,154 tons (1,661, registered tonnage 934,680 tons).

Export entries numbered 28,939 in the past fiscal year, compared with 23,929, increase 5,010; in transitu entries 332 compared with 287, increase 45.

It is probable that in the near future berths 1, 2, 3, and 4, destroyed by fire, will be rebuilt, and that, in addition, extensive work will be done on the east side of the harbour to supply facilities required for vessels docking on that side.

Sherbrooke, Que.: The port of Sherbrooke, Quebec, collected $995,708 in Customs-Excise revenue during the past fiscal year, as against $898,613 in 1933-34, a net increase of $97,095. The heaviest receipts were taken in the months of November and March, totalling $95,517 and $95,188 respectively. Receipts in detail were:—import duty $335,535, increase $15,676; sales tax on imports $39,973, increase $575; Excise tax on imports $88,596, decrease $10,812; sales tax, domestic, $528,222, increase $91,368; Excise duty $3,051, increase $201; sundry collections $331, increase $86.

Increased revenue was taken in both the Customs express and the Customs postal branches. In the former receipts totalled $22.410, increase $1,842, and in the latter $12,560, increase $263.

Montreal: Revenue collected at the Customs postal branch, Montreal, in April last, amounted to $68,371 compared with $57,833 collected in April, 1934, an increase of $10,537. Parcels received numbered 24,533, parcels cleared 24,049, entries passed 1,766. At the Customs express branch collections totalled $166.777 in April, 1935, compared with $167,145 collected in April, 1934. Packages delivered totalled 9,849 compared with 9,560, entries 2,097 compared with 2,058.

✻ QUESTION BOX ✻

These questions were asked in the last number:—

(1) What are the regulations respecting the export of deer shot under provincial or territorial authority in Canada?

(2) Is a motorcycle considered to be a motor vehicle within the meaning of tariff item 1215?

(3) With regard to books of a doubtful character, should entry be passed and books withheld until examined by the Examiner of Publications at Ottawa, or should the importer be advised that entry cannot be made pending such examination?

The answers are:—

(1) Memorandum Series D, No. 7.

(2) Yes.

(3) When books which are suspected to be of a treasonable or seditious, or of an immoral or indecent character are received at any Customs port or outport, entry should not be permitted by the importer, but the books should be forwarded to the Department, marked for the attention of the Examiner of Publications. The importer should be advised that entry cannot be made pending such examination. Collectors should exercise great care in seeing that all books or other publications of a doubtful character are forwarded to the Examiner of Publications.

These questions will be dealt with in the next number:—

(1) Form E.50, Tourist Permit, reads on the cover as follows:—

> This permit is for the use of the car described thereon by the tourist who is the owner thereof or by an immediate member of his family who is a non-resident of Canada. Do not therefore permit any resident of Canada to *use* your car. Such action will result in cancellation of the permit, and possible application of penalty.

Does the word *use* which is being underlined above mean that a Canadian cannot drive a foreign car while the owner is in the car with him?

(2) What amount of overtime would an officer who accompanies vehicles (motor trucks) laden with goods under Section 8 of Memo. 8 Series D, be entitled to? His regular hours of duty at the office are 8 hours. Afterwards he goes out on the road for several hours. Would he be entitled to only two hours overtime, or would he be entitled to the number of hours work performed after his regular office hours?

INSPECTORS IN NOVA SCOTIA

In the May number of the REVIEW the following question was asked:—

What were the names of the different Inspectors of Customs in Nova Scotia appointed by the Dominion Government since 1867, mentioning the date of each appointment? Who was the youngest Inspector of Customs appointed in Canada, 1867 to 1911, and what was his age?

The *Editor* referred this question to Mr. C. E. Wood, Chief of the Staff Branch of the Department, who has submitted the following reply:—

Below are the names of the Inspectors of Customs in Nova Scotia appointed since 1867, showing the date of each appointment:—

J. J. Kerr, Nova Scotia, 1873; W. H. Hill, Halifax, June 1, 1884; S. MacDonnell, Port Hood, March 12, 1903; D. C. Macdonald, Port Hood, June 22, 1910; J. J. Bremner, Halifax, April 1, 1886; W. C. Boak, Halifax, January 21, 1909; A. Lovett, Halifax, February 1, 1926; W. C. Acker, Halifax, February 1, 1918; R. L. MacLatchy, Truro, February 1, 1921.

It will be observed that there do not appear to have been any appointments prior to 1873.

It is impossible to give authentic information as to the name of the youngest Inspector appointed in Canada between 1867 and 1911 as the old records are incomplete. For instance, J. J. Kerr was appointed in 1873, but the date of his birth has never been recorded. H. Kavanagh, who was born the 9th of November, 1817, was appointed Inspector at Quebec but the date of appointment has not been registered. G. H. Young, who was born the 7th of August, 1851, was appointed Inspector at Winnipeg the 1st of August, 1888, and in so far as our records are concerned he is the youngest Inspector appointed in Canada.

JUST AMONG OURSELVES

MAY-JUNE

ADDITIONS

Nova Scotia

Halifax: G. W. G. Allen, Customs Excise Examiner; C. W. Hicks, Customs Excise Examiner; H. E. Sterns, Customs Excise Clerk.

Quebec

Paspebiac (Carleton): Robt. Lefebvre, Acting Customs Excise Enforcement Officer.

Ontario

Sarnia: H. de B. Randolph, Customs Excise Examiner.

British Columbia

Vancouver (Powell River): H. J. Toll, Customs Guard.

Administrative

Hugh Lambe, Expert Tea Tester.
T. W. Sword, Office Boy.

Audit

Ottawa: H. K. Harris, Excise Tax Auditor.

Inspection

Ottawa: Miss G. M. Horner, Stenographer, Grade 2.

Inspection
(Undervaluation)

Ottawa: Thos. McAndrew, Clerk, Grade 1.

DEDUCTIONS

Nova Scotia

Halifax: T. P. Mulcahy, Computing Clerk (deceased).

Ontario

Amherstburg (West Dock): H. A. Henderson, Sub-Collector of Customs and Excise, L.S. (retired).

Kingston (Point Alexandria): W. E. Horne, Customs Excise Enforcement Officer (superannuated).

Sault Ste. Marie (Cockburn Island): D. J. Macleod, Sub-Collector of Customs and Excise, L.S. (retired).

Toronto: Dennis Brown, Customs Truckman (resigned); G. M. Rose, Computing Clerk (superannuated).

Saskatchewan

Moose Jaw (Weyburn): G. J. G. Jarett, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

British Columbia

Nanaimo (Port Alberni): Frederick Street, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

Vancouver: R. M. Davies, Customs Excise Clerk (retired); Wm. Dives Customs Excise Clerk (resigned); D. H. Elliott, Computing Clerk (resigned).

Vancouver (Powell River): Harold Rose, Customs Guard (resigned).

Audit

Toronto: Miss Edna Keller, Stenographer, Grade 2 (resigned).

Administrative

E. H. B. Harrison, Expert Tea Tester (superannuated).

TRANSFERS

P. H. L'Heureux, from Senior Customs Excise Examiner, Quebec, Que., to Collector of Customs and Excise, Grade 1, Rimouski, Quebec.

PROMOTIONS

J. F. R. Lynch, from Collector of Customs and Excise, Grade 1, Orillia, Ont., to Collector of Customs and Excise, Grade 2, Stratford, Ont.

P. C. Coe, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2, Cranbrook, B.C.

John McFadden, from Head Clerk to Chief Customs Excise Checking Clerk, Refunds Branch, Ottawa, Ont.

DISMISSALS

Windsor, Ont.: F. J. Tilt, Customs Excise Examiner (for dereliction of duty).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	9,438,218 88	7,779,443 68		
Less Refunds and Drawbacks	635,064 92	846,603 91		
Net	8,803,153 96	6,932,839 77	....	1,870,314 19
EXCISE TAXES	10,404,247 76	9,281,566 39		
Less Refunds and Drawbacks	157,085 65	279,731 06		
Net	10,247,162 11	9,001,835 33	....	1,245,326 78
EXCISE DUTIES	3,469,441 19	4,029,268 86		
Less Refunds and Drawbacks	46,034 84	118,098 82		
Net	3,423,406 35	3,911,170 04	487,763 69	....
SUNDRY COLLECTIONS	69,229 91	69,517 39		
Less Refunds and Drawbacks	0 30	0 90		
Net	69,229 61	69,516 49	286 88	....
Net Totals	22,542,952 03	19,915,361 63	488,050 57	3,115,640 97
Net decrease	....	....	....	2,627,590 40

TOTALS FOR TWO MONTHS

—	1934-35	1935-36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,865,895 47	14,108,162 03		
Less Refunds and Drawbacks	1,443,004 25	1,576,852 41		
Net	14,422,891 22	12,531,309 62	....	1,891,581 60
EXCISE TAXES	14,289,073 29	13,202,165 17		
Less Refunds and Drawbacks	417,462 40	488,403 20		
Net	13,871,610 89	12,713,761 97	....	1,157,848 92
EXCISE DUTIES	6,132,643 10	7,089,837 47		
Less Refunds and Drawbacks	104,235 86	159,209 50		
Net	6,028,407 24	6,930,627 97	902,220 73	....
SUNDRY COLLECTIONS	115,208 83	134,055 93		
Less Refunds and Drawbacks	0 30	5,625 05		
Net	115,208 53	128,430 88	13,222 35	....
Net Totals	34,438,117 88	32,304,130 44	915,443 08	3,049,430 52
Net decrease	....	....	....	2,133,987 44

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF MAY 1934, AND MAY 1935.

—	May 1934	May 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	30,068,916 03	45,016,833 73	....	14,947,917 70

TOTAL FOR TWO MONTHS

—	1934-35	1935-36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	36,296,044 22	50,804,860 04	....	14,508 815 82

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY, AND THE TWO MONTHS ENDED MAY, 1934 AND 1935

—	May, 1934		May, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		57,899,511		62,100,691
Total Exports (Foreign Produce)		643,948		846,621
Principal Items of Exports—				
Wheat ... Bush.	19,023,770	13,562,154	11,989,891	10,081,013
Wheat flour ... Brls.	481,725	1,652,024	383,221	1,486,004
Fish ... Cwt	159,254	1,036,061	190,617	1,325,537
Furs ... $		894,200		1,007,172
Meats ... Cwt.	190,565	2,511,872	162,993	2,365,360
Cheese ... Cwt.	9,723	119,421	12,041	162,453
Planks and boards ... M ft.	112,777	2,220,673	129,517	2,336,631
Wood pulp ... Cwt.	1,034,689	2,163,636	1,227,000	2,619,614
Newsprint ... Cwt.	4,441,416	7,618,467	4,797,619	8,224,031
Automobiles and parts ... $		1,862,987		2,903,842
Copper, partially manufactured ... Cwt.	320,358	2,571,204	352,429	2,479,505
Nickel, unmanufactured ... $		2,968,824		2,400,912
Imports entered for consumption—Free goods		22,437,436		25,465,021
Imports entered for consumption—Dutiable goods		30,449,425		29,064,890
Total imports entered for consumption		52,886,861		54,529,911

—	Two months ended May, 1934		Two months ended May, 1935	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		89,481,392		99,676,053
Total Exports (Foreign Produce)		1,108,886		1,567,596
Principal Items of Exports—				
Wheat ... Bush.	22,591,860	15,952,543	17,017,294	14,368,898
Wheat flour ... Brls.	822,346	2,799,705	660,128	2,537,324
Fish ... Cwt.	236,527	1,662,150	325,667	2,345,968
Furs ... $		1,479,151		1,630,251
Meats ... Cwt.	302,558	4,278,776	268,305	3,926,541
Cheese ... Cwt.	11,460	147,547	14,526	202,149
Planks and boards ... M ft.	173,646	3,437,687	193,383	3,535,249
Wood pulp ... Cwt.	1,777,835	3,843,638	1,996,029	4,288,573
Newsprint ... Cwt.	7,582,035	12,938,175	7,976,089	13,591,104
Automobiles and parts ... $		3,555,600		5,968,381
Copper, partially manufactured ... Cwt.	595,192	4,693,999	515,372	3,480,826
Nickel, unmanufactured ... $		5,414,832		5,125,261
Imports entered for consumption—Free goods		35,599,435		39,418,544
Imports entered for consumption—Dutiable goods		52,101,924		51,748,069
Total imports entered for consumption		87,701,359		91,166,613

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The National Revenue Review

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July, 1935

Vol. VIII — No. 10

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE R. C. MATTHEWS, M.P.

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General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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The Tide of Tourist Travel

EARLY indications are that tourist automobile travel entering Canada will exceed in volume that of last year. This number of the REVIEW contains an illustrated article showing the early season movement through border ports and outports throughout Canada.

The recent changes made in the regulations pertaining to the admission of tourists' automobiles, approved by the Honourable R. C. Matthews, have evoked many favourable comments from visitors who have readily expressed themselves as appreciative of the removal of requirements which, while perhaps not so important in themselves, were often productive of no little inconvenience and some expense.

A number of visitors, whose tenure of summer residence extends beyond a period of two months and up to six months, have spoken highly of the convenience afforded in being able to obtain a six months' permit at the frontier port of arrival without bond or deposit.

The extension of the period from six to eight months during which household furniture and equipment for summer homes can remain in Canada under deposit, is also proving an acceptable concession.

The changes referred to are those which affect the greatest number of tourists, but a number of minor changes have also been made, which will no doubt be appreciated by smaller groups.

Already appreciation has been expressed of the opportunity afforded to visitors from the United States to spend the week-ends in Canadian cities adjacent to the frontier, merely on deposit of their state licence cards for a period of forty-eight hours instead of twenty-four, as heretofore in effect.

To Encourage Summer Residents

A FURTHER development is seen in the policy of the Dominion Government in the encouragement of tourist traffic and summer residents.

In amended regulations now being issued, the Honourable R. C. Matthews, Minister of National Revenue, is providing for the admission of furniture and household effects free of duty and taxes, as in the case of settlers' effects, when brought in on their first arrival by non-residents of this country for use in the furnishing and equipment of summer cottages and residences owned by them here, provided such effects have been owned by them for at least six months prior to such first arrival. This concession is distinctly in line with the past policy of the Government of encouraging summer tourists, and will be of particular interest to those non-residents who are constructing, or may hereafter build, summer residences throughout Canada, but more particularly at such well known resorts as St. Stephen, Lucerne, The Thousand Islands, Muskoka and The Rockies.

It is felt that as the Canadian investments of summer residents who build their own summer cottages here is, in many cases, far greater than that of the average settler, the summer resident should receive equal privileges with the permanent settler with regard to the importation of his household effects at the time of his first arrival. Any goods imported after a summer resident's first arrival for the permanent equipment of his summer home, or new goods imported at any time for the same purpose, will be subject to duty in the ordinary course.

The temporary visitor to Canada who resides in leased or rented premises, will still enjoy the privilege of the importation of household effects on deposit, such deposit to be subject to refund on exportation within eight months from the date of importation.

In the Honours List

INCLUDED in the honours list issued on the occasion of His Majesty's birthday was the name of Colonel H. V. Rorke, D.S.O., for many years Chief Accountant of Customs and Excise. Colonel Rorke was awarded the Imperial Service Order (I.S.O.). Recently Colonel Rorke retired after 42 years distinguished service, and the high honour accorded him is appreciated by his former colleagues and his friends inside and outside the Department. The honour list included also the name of Mr. William Ide, General Executive Assistant, who came to the Department in 1920 as Private Secretary to the then Minister, Hon. Martin Burrell. Mr. Ide was awarded membership in the Order of the British Empire (M.B.E.).

Changes in Customs-Excise Ports

Courtenay, B.C., a postal collecting station, to be added in the fourth column, Page 13, Series D. No. 9, under Nanaimo.

Seaforth, Ont., a postal collecting station under the survey of the port of Stratford, Ontario, closed as from 1st May, 1935.

Wood Harbour, N.S., a preventive station under the survey of the port of Barrington Passage, Nova Scotia, closed from 1st July, 1935.

Alberta's Bid for Tourists

MOST westerly of Canada's prairie provinces, Alberta has entered upon a new era in tourist traffic with the establishment of a new main highway system. This road system of more than 2,000 miles linking up as it does all the main mountain resorts with the chief cities and towns, and the more attractive rural holiday spots, makes Alberta's vacation grounds an open book to the motor tourist from any part of the continent. In Alberta mountain and prairie meet, and the tourist is afforded an apportunity to blend the delightful prairie scenery with the striking grandeur of the Rockies. The ridge of the Rocky Mountains running northwest from Glacier Park in Montana is the boundary line which separates the southern parts of the provinces of Alberta and British Columbia. The eastern slope of the Rockies furnishes the watershed from which spring the rivers that water the whole of the western Canada prairies. This watershed is protected by a vast forest reserve running almost the entire length of the mountain area of Alberta, and here is found the huntsman's paradise, big game a-plenty, while in the mountain streams and lakes there is great sport for the fishing enthusiast. More than 8,000 square miles have been set aside as national parks in the Alberta Rockies.

Balance of Trade

THE balance of trade in May, 1935, was favourable to the extent of $8,399,000, and for the twelve months ending May $152,298,000 compared with $141,710,000 in the twelve months ending May, 1934, and $92,831,000 in the twelve months ending May, 1933.

International Air Traffic

COMPARATIVE figures covering international air traffic at the Customs Air Harbour, St. Hubert, Quebec, during the months of May, 1935 and 1934, were as follows:—

Aeroplanes inwards 35 (66), outwards 34 (64); passengers inwards 55 (97), outwards 112 (109); pieces of baggage examined inwards 61 (139), outwards 141 (141); bags of mail inwards 377, weight 5,919 pounds (370, weight 5,312 pounds), outwards 238, weight 5,792 pounds (213, weight 5,860 pounds); express parcels inwards 66 (220), outwards 1 (1); value of importations $1,855 ($123); flights cancelled owing to weather conditions inwards 2 (nil), outwards 1 (1).

Exempted from Manufacturer's Excise Tax

THE Department has decided that effective July 2, 1935, Glycerine will be exempted from the Manufacturers Excise Tax of 10 per cent (10%).

Gold Production

THE April, 1935, gold production was 245,697 ounces compared with 249,479 in March and 227,856 in April, 1934. Production during the first four months of 1935 totalled 963,167 ounces as against 931,391 last year.

The April production in Ontario amounted to 167,533 ounces, Quebec 30,908, British Columbia 30,761, Manitoba and Saskatchewan 15,988, Nova Scotia 507. There was no production in the Yukon in April.

Excise Duty Collections Up

FEATURES of Excise duty statistics in May last were increases in collections on non-potable spirits, malt, cigars, cigarettes and beer, compared with May, 1934. The comparative statements are:—

Comparative statement of Excise duty collections during the months of May, 1934, and May, 1935:—

May, 1935, spirits potable, $546,986; May, 1934, $550,923. May, 1935, spirits, non potable, $82,900; May, 1934, $72,402. May, 1935, malt, $795,741; May, 1934, $366,081. May, 1935, cigars, $32,681; May, 1934, $30,760. May, 1935, cigarettes, $1,913,628; May, 1934, $1,726,406. May, 1935, manufactured tobacco, $413,078; May, 1934, $444,323. May, 1935, foreign raw leaf tobacco $277,654; May, 1934, $351,200. May, 1935, beer, $44,092; May, 1934, $37,762. May, 1935, licences, $886; May, 1934, $878. May, 1935, validation fee $35,253; May, 1934, $10,791. May, 1935, malt syrup $23,304. May, 1935, total, $4,166,207; May, 1934, $3,591,530.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of May, 1934, and May, 1935:—

May, 1935, tobacco, cut, 1,647,792 pounds; May, 1934, 1,731,922 pounds. May, 1935, tobacco, plug, 351,975 pounds; May, 1934, 415,972 pounds. May, 1935, cigarettes, number 478,376,670; May, 1934, 431,682,250. May, 1935, cigars, number 11,030,725; May, 1934, 10,325,277. May, 1935, snuff, 67,429 pounds; May, 1934, 74,322 pounds. May, 1935, foreign raw leaf tobacco 684,557 pounds; May, 1934, 869,923 pounds.

Departmental Rulings

THE monthly publication "American Journal of Nursing" may be admitted under Tariff Item 184c for the balance of the present six months' period of general classification which terminates on the 30th September, 1935, and officers concerned are requested to make this change in Appraisers' Bulletin No. 4335.

Mine hoists of all sizes and capacities are held to be of a class made in Canada and such articles, therefore, are not entitled to entry under Tariff Item 410y but are rated for duty under Tariff Item 427.

The "Dorr" Classifier is dutiable under Tariff Item 427 and not admissible under Tariff Item 410v, although used in mining and metallurgical operations.

This ruling is effective on and after the 3rd May, 1935.

Material, per sample, described as Ciment Fondu, manufactured by Lafarge Aluminous Cement Company, Limited, London, England, is admitted under Tariff Item 290.

Material, per sample, described as Absorene Wall Paper Cleaner, manufactured by the Absorene Manufacturing Company, St. Louis, Mo., is admitted under Tariff Item 220.

This ruling will apply to all similar wall paper cleaners, e.g., Climax Wall Paper Cleaner, manufactured by the Climax Cleaner Manufacturing Company, Cleveland, Ohio.

This ruling is effective on and after the 25th May, 1935.

The words "margins of preference" in the United Kingdom Trade Agreement, 1932 are held to mean the actual difference rather than the proportionate difference, and the Tariff rate under the United Kingdom Trade Agreement on alcoholic perfumes and perfumed spirits when in bottles or flasks containing not more than 4 ounces each, extract (*a*) Item 160 of the Canada-France Trade Argeement, is 30 per cent ad valorem, effective on and after the 1st October, 1934, and the Tariff rate on lace, nettings and bobinet, n.o.p. wholly of cotton, extract Item 529, is $14\frac{1}{2}$ per cent, ad valorem plus a specific duty of $1\frac{3}{10}$ cents per pound, effective on and after the 7th March, 1935. The foregoing rates apply to such goods the produce or manufacture of the United Kingdom, and also of the Irish Free State by virtue of the Irish Free State Trade Agreement, 1932.

The words "in the web" as used in Tariff Item 552 are held to mean that the material is of the full width with natural edges as manufactured and of a length at least equal to the width. Accordingly, the Item is held to provide for material in bulk, i.e., in piece goods form, ready to be cut to size or shape or otherwise manufactured in Canada. Pressed felt in the form of strips or squares or other shapes, specially cut to size or shape is not considered to be "in the web" and is dutiable under Tariff Item 555.

Fabrics not exceeding 25 inches in width, with at least one natural selvedge and having all-over designs woven or printed thereon, are of a kind not made in Canada, when imported with side and cross borders to render them suitable for manufacture into neckties and for no other purpose. Such fabrics, therefore, when complying in other respects with the provisions of Tariff Item 564, may be permitted entry thereunder.

Canadian-Made Farm Implements

EXPANDING foreign markets have been a feature of the Canadian farm implement industry in recent years. Exports of Canadian farm implements and machinery in 1932 had a value of $1,524,498, and by 1934 this had doubled to $3,256,843. Canada now exports agricultural machinery to seventy different countries or groups of countries, with British South Africa, her best customer, taking goods to the value of $987,098 last year. The United States came second with $500,429, the United Kingdom third with $455,607, and Australia and New Zealand fourth and fifth with $169,175 and $102,732 respectively.

Exports to Empire and Foreign Countries

DOMESTIC exports to Empire countries in May, 1935, were of the value of $31,979,145, against $32,027,669 in May, 1934. This was a decrease of $48,524. Exports to the United Kingdom amounted to $25,454,263 compared with $26,116,182, a decrease of $661,919. The following were the exports to leading Empire countries in May, with the 1934 figures in brackets: Australia $1,943,669 ($1,653,960); British South Africa $1,057,207 ($583,931); New Zealand $522,215 ($581,406); Newfoundland $654,214 ($637,600); Irish Free State $411,588 ($458,778); British West Indies $777,497 ($853,536); Straits Settlements $295,149 ($93,772); British India $190,865 ($481,795); Hong Kong $134,048 ($76,808).

Domestic exports to foreign countries in May were valued at $30,121,546 compared with $25,871,842 a year ago, which was an increase of $4,249,704. Exports to the United States amounted to $22,610,360, as against $17,202,497, an increase of $5,407,863. Exports to other foreign countries were as follows, with the 1934 figures in brackets: Argentina $320,535 ($342,044); Belgium $913,875 ($1,059,411); Brazil $265,829 ($208,187); China $520,144 ($442,475); Colombia $139,247 ($54,762); Denmark $168,550 ($165,854); France $665,683 ($783,162); Germany $456,055 ($1,087,349); Italy $187,735 ($195,500); Japan $1,256,412 ($914,586); Mexico $123,688 ($190,830); Netherlands $387,635 ($1,486,916); Norway $583,447 ($428,947); Portuguese Africa $181,963 ($87,459); Spain $268,022 ($317,873).

Britain's Trade with Canada

DURING the first quarter of 1935 the domestic exports of the United Kingdom to Canada totalled in value £3,962,400 compared with £3,003,268 in the first quarter of 1933, following the Empire Trade Agreements. The imports from Canada were valued at £11,226,950 compared with £10,495,505.

A Timely Topic

CLOCKS and watches manufactured in Canada have had a factory value lately of over $600,000 in the year. We import more than we make, the invoiced value running from about one to three and a half million dollars. Most of our imported watches come from Switzerland, followed by the Unites States and Germany. Very few come from Empire countries, although in older days the English watch had, as it still has, its strong votaries.

Small portable clocks were in existence in the 1400's but were a bit too large for the pocket, somewhat as were the carriage clocks which had a great vogue until the last quarter of a century.

The early watches had little resemblance to the modern forms. A watch belonging to Mary, Queen of Scots, which she presented to Mary Seaton, one of her four Maries, was made in the shape of a skull, and such grotesque and curious timepieces were popular over a long period. The French, ever in the forefront with pretty things, made enamelled watches in the 17th Century. Thomas Prest patented the keyless watch in 1820, but it did not become popular until long after that.

Imports of Coffee and Tea

IMPORTS of green coffee in April, 1935, amounted to 2,040,423 pounds, coming mainly from the following countries: Colombia 658,056 pounds, Brazil 554,550, British East Africa 442,049, Jamaica 147,845, United Kingdom 93,381 (this was a re-export), Mexico 38,863, Costa Rica 32,553, Trinidad and Tobago 26,300, Guatemala 22,474, Hawaii 10,000. Total coffee and chicory imports were valued at $242,195 compared with $365,635 a year ago. Imports of tea in April amounted to 2,583,963 pounds compared with 6,713,873 a year ago. Black tea of India amounted to 1,612,412 pounds, of which 1,127,374 came direct; black tea of Ceylon 813,196 pounds, of which 455,151 came direct; green tea of Japan 115,178 pounds.

Sugar Imports and Exports

THE imports of raw sugar in April, 1935, amounted to 53,036,600 pounds compared with 45,681,100 in April, 1934. Last month's imports came from the following countries, all of them British: British Guiana 22,879,300, Smaller British West Indies 9,315,600, Fiji Islands 7,656,400, Trinidad 4,692,100, Australia, 4,000,000, Jamaica 792,700, Barbados 700,500. Imports of refined sugar in April amounted to 103,000 pounds, of which 100,800 came from the United States and 2,200 from the United Kingdom. A year ago the importation was 248,500. Exports of refined sugar in April amounted to 209,100 pounds compared with 753,000 a year ago. Last month's exports went mainly to the British West Indies and Newfoundland.

Cigarette Paper

IMPORTS of gummed cigarette paper, not in packages, in April, 1935, were valued at $25,595, of which $23,363 worth came from France and $2,232 from the United Kingdom. Imports of ungummed cigarette paper in rolls was valued at $8,947, of which $8,260 worth was from the United Kingdom and smaller quantities from Italy, United States and France.

From Trading Post to Golf Club

IT is a far cry from an old trading post of a hundred years ago to a modern golf club, but the twain have met in the transformation of Lower Fort Garry on the Red River, 19 miles north of Winnipeg, into the clubhouse of a Country Club. The old fort was built in 1831 by order of Governor George Simpson of Rupert's Land and "The Company of Adventurers of England Trading into Hudson's Bay." It was planned by Chief Factor Alexander Christie of the Hudson's Bay Company, and was named after Nicholas Garry, a Deputy Governor. The walls of the old fort are 7½ feet high and 3 feet thick, and enclose about four acres. Perhaps the most interesting features, architecturally, are the four circular bastions, each 45 feet in diameter, marking the corners of the rectangular enclosure. In these were housed the bakeshop, powder house, ice storage and the cook and storehouses.

The Governor's residence occupies the centre of the quadrangle, and is now the main clubhouse. This old building has been restored with faithfulness to detail, the simplicity and dignity of the old days when it was a Governor's home having been recaptured. The porch is lighted by 12 lanterns, replicas of the mast headlight of the Hudson's Bay Company's ss. *Beaver,* which first sailed from Gravesend, England, in August, 1835, rounded the Horn under sail, reaching Fort Vancouver in March, 1836. The original oil lamp, now electrified, which was recovered from an old stable in a settlement nearby, lights the entrance hall. The rooms are warmed by Carron stoves shipped in via Hudson Bay long years ago. One of these stoves was found in the basement of the old fort. The original limestone sundial which has marked off a century of sunshine and shadow, still records the passing hours.

One notable historical event which took place at Lower Fort Garry was the formation of the first body of the Royal Northwest Mounted Police in 1873. The adoption of the scarlet coat was partly due, it is said, to the insistence on the part of the Indians that soldiers of the "Great Mother" (Queen Victoria) should always appear in red. Here was completed also in 1871 the first Indian treaty of the west between the Dominion Government, Chippewas and Cree tribes. The Lower Fort was invaded by Louis Riel in 1867.

Several important expeditions of astronomical and meteorological exploration went out from old Fort Garry. Details of the Franklin relief expedition were worked out here, and in 1850 Robert Kennicott left the fort for a three-year expedition in the interests of the Smithsonian Institution in the McKenzie Valley.

Upper Fort Garry was built in 1835 at the junction of the Assiniboine and Red Rivers, but on higher ground than the earlier structure. This was the centre of business, government, education and public affairs for more than thirty years, and was the nucleus of the city of Winnipeg. This fort was sold in 1882 and the front gate, now owned by the city, is all that remains of this historic group of buildings.

* * HERE AND THERE * *

The following letter, expressing appreciation of courtesies received from a Canadian Customs officer at a border point, was written by a United States tourist to the editor of the *Moose Jaw Evening Times* recently:—

> The writer is a visitor to this country from Los Angeles. My wife and I arrived at West Poplar Customs House and the weather was terrible, roads very muddy, almost impassable, and the general outlook was anything but pleasant.
>
> We received such kindness and courtesy from your Canadian Customs officer that we feel we would be lacking in appreciation if we did not publicly express our thanks through the nearest paper.
>
> Our visit to Canada has been pleasant, and we will carry back with us kind recollections of generous and courteous treatment in general, and from your Customs officials in particular.

The use of umbrellas in Canada has declined since the automobile came into general use.

While at one time it was uncommon not to possess one, it is now quite common to discover a man on a rainy day who does not own that useful article, without which Sairey Gamp would not cross her doorstep.

Although umbrellas did not come into general use in England until the 18th century, Anglo-Saxon manuscripts show them carried by attendants over persons of rank. From early times they were used in the East as symbols of royalty and power. In ancient Egypt and Nineveh they were carried in procession. The Maratha princes of India were known as Lords of the Umbrella, and in Burma, white umbrellas were reserved for the use of the king and the sacred white elephant; coloured ones, graduated according to their tint, belonged to corresponding grades in the social scale. The canopy over a throne or over the pulpit of a church has the same symbolical meaning as the umbrella.

An umbrella for a gentleman or a parasol for a lady used to be a popular gift and the garrets of many Canadian homes to-day must contain beautiful gamps and gorgeous parasols that are relics of the days when people went abroad afoot or in uncovered carriages.

Even as late as 1926, there were 600,000 umbrellas manufactured in Canada, not to mention the importations, but in 1930 only 360,000. The output dropped very rapidly after that and in 1933 it was down to about 150,000. This is an instance of how striking may be the effect of changing customs on old industries.

The fame of the Canadian Rockies as a summer playground has spread throughout the world, and each year sees an increasing number of tourists visiting this great scenic wonderland. Through the construction of modern motor highways access has been provided to scores of Nature's beauty spots and great panoramas of rugged mountain grandeur revealed.

Motoring in the Canadian Rockies provides one of the thrills of a vacation spent in Canada, and of all the routes open to motorists the most spectacular is that linking the Prairies with the Pacific, which traverses the two great mountain playgrounds, Banff and Yoho National Parks, and furnishes access to such well-known tourist resorts as Banff, Lake Louise, Moraine Lake, Emerald Lake, and the wonderful Yoho Valley. The route from Winnipeg to Vancouver forms the western half of the Trans-Canada highway and is continuous but for the uncompleted section across the Selkirk range. Pending the completion of this stretch from Golden, British Columbia, to Revelstoke, British Columbia, known as the "Big Bend" highway, motor tourists may bridge the gap by shipping their automobiles by rail. During the 1935 season a daily automobile transport service in each direction between Revelstoke and Golden, commencing June 15 and ending September 15, will replace the tri-weekly service provided last year.

The train journey between Revelstoke and Golden will be made by daylight, thus providing an opportunity of viewing the beauties of the Selkirks, with their vistas of snow-capped peaks, glaciers and verdant valleys. There will be no delay or unnecessary expense to the motorist, as automobiles and passengers will be carried on the same train.

EARLY TOURIST TRAVEL SHOWS SUBSTANTIAL INCREASE

Summary of Movement Through Border Points

THE following article on early season tourist travel, which gives indications of exceeding that of last year, was prepared from information furnished the *Editor* by Collectors and Sub-Collectors of Customs at border ports and outports throughout the Dominion.

At St. Stephen, N.B.

Gains were made at all points in automobile tourist traffic through the port of St. Stephen, New Brunswick, for the period January 1 to June 13, this year, compared with the same period of 1934. Sixty-day touring permits issued totalled 1,086, an increase of 66; traveller's vehicle permits 78, increase 43; permits issued Canadian cars outwards 422, increase 86. Vehicles entered for periods not exceeding 24 hours numbered 187,551, compared with 173,013 entered last year, an increase of 14,538.

The Customs office at Ferry Point Bridge, the point of direct entry through this port, is staffed with 6 full-time officers and a woman inspector. One seasonal officer is added during the summer months. A new Customs-Excise building will be erected here shortly. It will have up-to-date equipment, with ample provision for the orderly movement of traffic in and out of the country. A. R. Goucher is Collector at St. Stephen.

At Rock Island

E. J. Struthers, Collector at the port of Rock Island, on the Quebec-Vermont border, informs the Review that his port is expecting an active tourist season. With the main route, Number 5, from New Haven, Connecticut, to Quebec city, on which the Customs office is situated, in first class condition and paved for the greater part of the distance, traffic will no doubt be heavy. Due to a late spring this year, however, no great increase over last year had, up to June 15, been noted, though the past few weeks have all been ahead of last year. Automobiles entered and cleared from January 1 to May 31, 1935 and 1934, were as follows:—United States cars inwards 18,046 (17,756), outwards 17,726 (17 597); Canadian cars inwards 11,896 (9,259), outwards 11,931 (9,570). Many favourable comments have been received from tourists on the new regulations respecting tourist equipment.

At Cantic, P.Q.

Substantial increases in automobile tourist traffic through the outport of Cantic, Quebec, since the opening of the season this year up to May 31, compared with the same period of 1934, are shown in the following figures furnished by R. L. Derick, Sub-Collector:—United States cars inwards 5,639 (5,122), outwards 5,482 (4,337); Canadian cars inwards 2,957 (2,315), outwards 2,645 (1,896); other vehicles inwards 276 (158), outwards 280 (162); total of vehicles of all kinds inwards and outwards 17,279 (13,990).

At Trout River

Automobile tourist traffic through the outport of Trout River, Quebec, during April and May this year increased about 25 per cent over the same period of last year, according to a statement furnished by W. E. A. Rowat, Sub-Collector. Vehicles inwards and outwards totalled 8,983 compared with 7,172 for April and May, 1934, a difference of 1,811.

Totals in detail covering early traffic this year were: April, 60-day touring permits 444, 24-hour permit 575, permits issued Canadian cars outwards 679; May, 60-day touring permits 705, 24-hour permits 876, permits issued Canadian cars outwards 1,171; June 1-9, 60-day permits 419, 24-hour permits 361, permits issued Canadian cars outwards 500.

Trout River is staffed with a minimum of three officers and a maximum of six, the staff being at full strength from June 15 to September 15. The province of Quebec also keeps a highway officer here for tourist information service during the summer and early fall.

The Customs and Immigration building, garage and examination warehouse are new and well equipped. Vehicles enter Canada on one side of the office and leave on the other. The United States Customs and Immigration offices are only about one hundred yards south of the Canadian office.

AT LACOLLE, P.Q.

Through the outport of Lacolle, Quebec, a total of 15,276 vehicles, inwards and outwards, reported between the dates April 1 and June 15, 1935, W. J. Young, Sub-Collector, states. This total was made up as follows:—United States cars inwards 3,248, outwards 4,573; Canadian cars inwards 2,866, outwards 3,909; other vehicles inwards 340, outwards 340. On May 15th one seasonal officer was added to the regular staff of three.

AT PHILIPSBURG, P.Q.

Sixty-day touring permits issued at the outport of Philipsburg, Quebec, near the Vermont border, totalled 8,361 for the period April 1 to June 10, 1935. This compares with 7,683 issued during the same period of 1934, showing an increase of 678, according to figures issued by A. H. Merritt, Sub-Collector. Twenty-four hour permits numbered 438 as against 1,383 for the same time last year, traveller's vehicle permits 944 as against 569. Touring permits issued Canadian cars outwards totalled 2,938 compared with 2,427. Automobile buses inwards for the respective periods numbered 146 and 99, outwards 142 and 103.

In view of the expected heavy increase in automobile traffic through Philipsburg this season four seasonal officers have been added to the regular staff of four.

AT NOYAN, P.Q.

United States tourist automobiles entered through the outport of Noyan, Quebec, between the dates April 1 and June 15, this season, numbered 1,535, an increase of 272 over the same period of last year. Cars entered for periods up to 24 hours numbered 541, an increase of 100. Canadian cars outwards under touring permits totalled 743, increase 427.

Noyan receives its traffic from the United States highway number 2, commonly called the "Island Route," running from Burlington, Vt. Officers now occupy the new Customs House, which is at the border, and only a few hundred yards from the United States Customs office. The permanent staff consists of three officers, which is augmented by one Customs officer and one Immigration officer during the tourist season. S. R. Blandford is Sub-Collector at Noyan.

AT CORNWALL

At the port of Cornwall, Ontario, International Bridge Customs office, 6,483 automobiles were entered during the period from April 1 to June 16, 1935, and 6,573 automobiles were cleared. Of the incoming cars 758 were entered on 60-day touring permits, and 131 on traveller's vehicle permits. A total of 1,463 United States cars were entered for periods not exceeding 48 hours. Canadian cars outwards under touring permits numbered 1,572, and Canadian cars outwards for periods not exceeding 48 hours totalled 2,613.

The Canadian Customs office at the International bridge, Cornwall, Ontario.

Tourists entering Canada at this point have comprised, so far this year, mostly those attending conventions in Montreal, patients en route for Williamsburg, Ontario, parties on fishing expeditions to the Laurentians, and tourists going to Quebec City and the Gaspé. These tourists are principally from the Atlantic, New England and central states, although already cars have been entered from almost every state in the union.

About sixty per cent of the Canadian cars that enter the United States on touring permit via the international bridge are bound for points in the Eastern Townships of Quebec and for the Canadian border ports of Niagara Falls and Fort Erie, Ontario, as this bridge route provides a short cut to these points. The number of Canadian cars crossing the border for periods up to 48 hours has increased over 150 per cent. These are taken out principally by people over the week-end. Canadian cars reporting outwards on the whole have declined ten per cent compared with the same period of last year.

The official routine of Customs at this border office is administered by the three officers stationed here permanently. On Sundays and holidays an extra man from the town office is sent out to assist from 10 a.m. to 12 p.m.

According to reports regarding prospects of tourist travel this season received from leading hotels, travel, automobile, tourist and affiliated associations, the consensus of opinion is that it will surpass in volume of business any since the peak season of 1929. E. J. Cleary is Collector at Cornwall.

At Prescott

Automobile tourist traffic through the port of Prescott, Ontario, from January 1 to May 31, 1935, bettered last year's figures by nearly two thousand cars, J. B. White, Collector, states. United States automobiles entered under sixty-day touring permits totalled 2,213, an increase of 214. United States automobiles entered under twenty-four hour permits totalled 953, an increase of 474. Canadian automobiles exported for touring purposes numbered 2,113, an increase of 1,090.

The office staff at the ferry dock Customs House comprises six men and one woman officer. The office is open continuously from 5.30 a.m. until midnight every day of the year, excepting Sundays during January, February and March, when the office opens at 7.30 a.m. Tourists are handled with courtesy and dispatch.

The Dominion government is completing a new dock 150 feet by 200 feet. This dock when completed, together with the two steel steamers which are capable of handling the largest trucks and buses, put the port of Prescott on a par with any ferry port on the frontier.

At Brockville

Eleven hundred more automobile touring permits were issued at the port of Brockville, Ontario, during the period from March 1 to June 9 this year, than during the corresponding period of 1934. A total of 2,808 United States cars were entered under 60-day touring permits and 914 for periods up to 48 hours. Canadian cars outwards under touring permits numbered 728. A modern automobile ferry operates on an 18-hour daily schedule between this port and Morristown, N.Y., from 6.30 a.m. to 11.30 p.m. Three to five Customs officers are assigned to duty at the ferry terminal. W. R. Bannerman is Collector at Brockville.

At Sarnia

At the port of Sarnia, Ontario, 4,341 sixty-day touring permits were issued during April and May this year, an increase of 1,344 over the same months of 1934. Forty-eight hour permits totalled 3,099, a decrease of 447. Touring permits issued for Canadian cars outwards numbered 1,677, an increase of 413. The total number of automobiles reported inwards in the two months' period was 10,839, an increase of 876; the total number reported outwards 10,749, an increase of 924.

A view of the Sarnia waterfront. Many tourists enter and leave Canada at this point.

Two seasonal officers were appointed to assist the regular staff in the handling of tourist traffic. The number of inquiries received at this port from prospective tourists indicate that the volume of business will continue heavier than last year. S. A. Cole is Collector at Sarnia.

At Sault Ste. Marie

Tourist traffic through the port of Sault Ste. Marie, Ontario, is principally via ferry, R. Fisher, Collector, states, and four officers are assigned to duty at this point, with a fifth officer supplied when required. Indications are that traffic will be heavy this season. Totals covering period from April 1 to June 15, 1935, were: United States automobiles inwards 2 432, outwards 2,433; Canadian automobiles inwards 2.061, outwards 1 912; passengers inwards 36 556, outwards 33 681. Automobiles from twenty-nine states were entered between the above mentioned dates.

At Walkerville

United States automobiles entered on touring permits at the outport of Walkerville, Ontario, during April and May this year represented thirty-five of the forty-eight states. Sixty-day touring permits issued numbered 1,789, twenty-four hour permits 16,559. United States cars outwards totalled 17,513, Canadian cars outwards on touring permits 1,274. Passengers inwards numbered 74,213, outwards 77,021. W. B. Ritchie, Sub-Collector, states that present indications are that tourist traffic this year will exceed that of 1934. Fifteen officers are stationed at the ferry in shifts to cover the twenty-hour service maintained by the ferry company. When required, on Sundays and holidays, shifts will be augmented by officers from the Long Room.

This is a view of the busy Customs enclosure at Walkerville, Ontario. Across the river can be seen the lofty buildings of Detroit.

At Emerson, Man.

Sixty-day touring permits issued at the port of Emerson, Manitoba, for the period April 1 to June 15, this season, totalled 1,352 compared with 1,081 permits issued in the corresponding period last year, an increase of 271, according to figures supplied by N. McDougall, Collector. Twenty-four hour permits numbered 2,476 as against 1 849, an increase of 627. Touring permits issued for Canadian cars outwards numbered 4,317 compared with 3,226, an increase of 1,091. Three seasonal officers have been added to the regular staff of six.

At Coutts, Alberta

Despite a very late spring, tourist traffic through the outport of Coutts, Alberta, on sixty-day permits was heavier for the period April 1 to June 10 than for the same period last year, W. M. Young, Sub-Collector, states. The number of tourists entered for the forty-eight hour period, however, was slightly less. Four officers are detailed to attend to the tourist traffic. These officers have a thorough knowledge of road conditions in the province and of points of interest to tourists.

United States automobiles entered for periods up to 60 days totalled 202, for periods up to 48 hours 2,295. Canadian cars reported outwards under touring permits numbered 212; reported outwards for periods up to 48 hours 3,578.

In British Columbia

International automobile traffic through boundary points under the survey of the port of New Westminster, B.C., during the five months' periods, January 1 to May 31, 1935 and 1934, was as follows:

Aldergrove—United States cars inwards 3,090 (2,555), outwards 2,694 (2,132); Canadian cars inwards 2,012 (1,678), outwards 2,014 (1,599): Boundary Bay—United States cars inwards 2,807 (3,486), outwards 2,822 (3,478); Canadian cars inwards 6,396 (8,318), outwards 6,422 (8,278): Douglas—United States cars inwards 4,268 (4,339), outwards 3,893 (3,645); Canadian cars inwards 11,334 (9,250), outwards 10,087 (6,770: Huntingdon—United States cars inwards 3,412 (4,659), outwards 3,408 (4,640); Canadian cars inwards 6,013 (6,301), outwards 5,912 (6,223): Pacific Highway—United States cars inwards 10,337 (11,222), outwards 10,571 (12,652); Canadian cars inwards 19,220 (17,240), outwards 20,752 (19,364).

On Friday, May 24th, 1935, a total of 6,969 automobiles reported inwards and outwards through the above mentioned points. This compares with 6,846 for the same day in 1934.

CHARACTER OF EXPORTS

A decline in agricultural products but a sharp increase in animals and fish and most other lines of Canadian production characterized the May, 1935, exports which rose to $62,101,000 from $57,900,000 in May last year.

Alcoholic beverages to the United States increased from $997,000 to $1,065,000, but fruits declined from $326,000 to $222,000, wheat from $13,927,000 to $10,081,000, rubber from $1,094,000 to $885,000, sugar from $312,000 to $105,000, wheatflour from $1,652,000 to $1,486,000. Barley, however, increased from $32,000 to $865,000 and vegetables from $262,000 to $394,000. Barley went chiefly to the United States.

No cattle were sent to the United Kingdom in May but to the United States the value was $1,324,000. The total of cattle exports was $1,337,000 as against $210,000 a year ago. Meats declined as a result of smaller purchasing by the United Kingdom, the sale in that market dropping from $2,422,000 to $2,076,000. Fish increased from $1,010,000 to $1,289,000, buying by both the United Kingdom and United States improving. Raw furs increased from $894,000 to $1,007,000. Raw hides and unmanufactured leather were also higher.

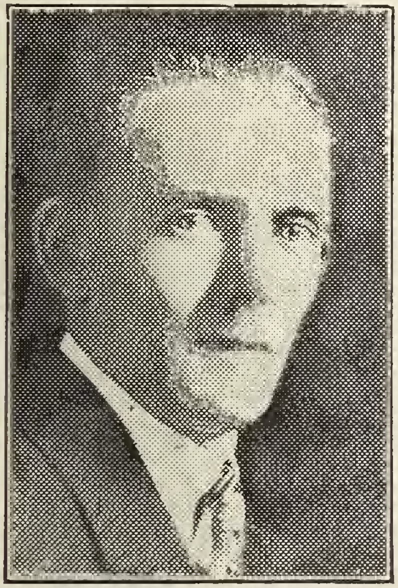
Binder twine, cotton, rags and raw wool exports all increased. The sale of paper abroad rose from $8,075,000 to $8,737,000. Planks and boards rose from $2,221,000 to $2,337,000 and wood pulp from $2,164,000 to $2,620,000, while pulp wood and shingles also increased. With the exception of planks and boards to the United Kingdom these exports went mainly to the United States.

The export of automobiles made a large gain in May, rising from $1,670,000 to $2,598,000. The increase in cars sent to the United Kingdom was important, growing from $196,000 to $639,000. Auto parts increased from $193,000 to $306,000, farm implements from $360,000 to $602,000, machinery from $403,000 to $474,000, more than half of which went to the United Kingdom, hardware and cutlery from $209,000 to $217,000, iron pigs and ingots from $168,000 to $199,000, but the most spectacular rise was aluminium from $213,000 to $2,497,000, most of it going to the United Kingdom. Copper at $2,546,000 was down slightly and nickel dropped from $2,969,000 to $2,400,000. Asbestos, stone products, soda and electric energy increased.

EXPORT OF CHEESE

The export of cheese in May showed a considerable increase. The quantity was 1,204,100 pounds valued at $162,453 compared with 972,300 pounds at $119,421 a year ago. The largest buyer last month was the United Kingdom with 976,700 pounds, followed by the United States with 55,800, Newfoundland 44,600, Trinidad 23,400 and Bermuda 21,400.

A PROMOTION OF INTEREST



A. F. MacMillan.

A recent promotion of interest is that of A. F. MacMillan to be Chief Clerk in the Excise Tax Branch at headquarters. He entered the Department in 1920. Mr. MacMillan was born at Glasgow, Scotland, and served his apprenticeship with R. Chrystal & Sons (MacMillan and Sinclair) in the grocery, wine and spirit trade, and later with D. Heilbron & Sons, exporters to all parts of the world. Coming to Canada, 1909, he entered the Experimental Department of the Ross Rifle Company, where he became Inspector of Accuracy. He took courses in engineering, and had experience with International, National and Dominion Bridge Companies and the Jeffrey Manufacturing Company (Columbus, Ohio), Montreal. Returning from active service, Mr. MacMillan studied and practised accountancy. Since entering the service his career has been one of progress, having been promoted from Exciseman, Examiner, Clerk, Senior Clerk, Assistant Inspector of Customs & Excise, Excise Tax Auditor, Head Clerk, to the position he now fills, that of Chief, Excise Tax Branch. Interested in sporting and fraternal circles, he is a past President of the O.D.F.A. and Ancient Order Foresters. A former President of the Ottawa Customs and Excise Officers' Association and Member of the Executive of the D.C. & E.O.A., at present he acts as Secretary-Treasurer of the National Revenue Golf Club.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the three months of the fiscal year June 1934 and June 1935. (Decrease marked*).

Districts	1934–35	1935–36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	160,632 72	191,714 04	31,081 32
Halifax........	664,711 63	818,151 56	153.439 93
St. John	425,319 39	544,505 70	119,186 31
Quebec........	595,453 92	460,486 91	* 134,967 01
Montreal......	12,131,215 95	16,583,750 45	4,452,534 50
Ottawa........	2.346,764 71	2.656,049 46	309,284 75
Kingston	102,685 11	136,200 42	33,515 31
Belleville......	314,183 93	347,658 24	33.474 31
Toronto.......	11,472.001 39	17.291.430 46	5,819,429 07
Hamilton......	2.571,168 63	4.020 204 59	1.449,035 96
London ...	3,816,758 84	5.845,316 54	2.028,557 70
Ft. William....	89,015 68	106,732 43	17,716 75
Winnipeg......	1,056,380 50	1,381,337 08	324,956 58
Regina........	132,760 54	129,436 64	* 3,323 90
Saskatoon.....	63,704 58	76.438 79	12,734 21
Calgary.......	508,596 31	678,803 20	170,206 89
Edmonton	213,129 89	228,314 64	15,184 75
Vancouver.....	2,091,654 44	3,054,902 16	963,247 72
Yukon...	14,175 01	13,177 25	* 997 76
Total......	38,770,313 17	54,564,610 56	15.794,297 39

* * NEWS AND COMMENT * *

Regina, Sask.: J. B. Shaw, Chief Customs-Excise Clerk, died here June 8, 1935. The deceased was 63 years old and was born in Ireland. He entered the Customs service at Regina in 1903 and rose steadily in the ranks. He was appointed Preventive Officer in 1907, was promoted to Chief Clerk in 1910 and to Chief Customs-Excise Clerk in 1921. By his death the Department loses a conscientious and efficient officer, and his passing is deeply regretted.

Ottawa: Arthur M. Saunders has been appointed Collector at the port of Ottawa, succeeding F. M. Journeaux who retired on superannuation January 1, 1935, after 26 years service. Mr. Saunders entered the Department in 1914 and shortly after enlisted and served overseas until 1919 when he returned to Ottawa to join the statistical branch of the Customs. In 1921 he was appointed Sub-Collector at the outport of Mattawa, returning to the port staff at Ottawa in 1926. The following year he was promoted to Computing Clerk and in 1930 to Chief Customs-Excise Clerk.

Montreal: Business transacted at the Customs express and postal branches, Montreal, during May, 1935, compared with May, 1934, was as follows: express branch—collections $147,443 ($169,469), packages delivered 11,488 (10,432), entries received 2,151 (1,240); postal branch—collections $69,772 ($69,515), parcels received 22,405 (32,006), parcels cleared 21,973 (31,518), parcels undelivered 432 (488), entries passed 1,804 (1,956).

Toronto: Revenue collected at the Customs express branch, Toronto, during the month of May, 1935, amounted to $184 757, compared with $215,828 collected in May, 1934. Packages received totalled 40,142 compared with 53,953, entries 3,074 as against 3,108. At the Customs postal branch, collections in May last totalled $67,695, packages received 29,590, packages delivered 26.962, entries received 2,522. These compare with the following totals for May, 1934:—collections $69,010. packages received 28.110, packages delivered 25,828, entries received 2,480.

Thirty aeroplanes, inwards and outwards, reported at the Leaside Customs Air Harbour during May this year. Of these 22 were United States aeroplanes and 8 were Canadian. Passengers carried numbered 33, of which number 5 were carried in Canadian planes and 28 in United States planes. During May, 1934, thirty aeroplanes, carrying a total of 49 passengers, reported.

Niagara Falls: Automobile tourist traffic through the port of Niagara Falls, via the three international bridges, increased substantially during the month of May last compared with May, 1934. Sixty-day touring permits issued for the respective periods totalled 6,864 and 6,587, increase 277; twenty-four hour permits 42,168 and 37,903, increase 4,265; traveller's vehicle permits 198 and 197, increase 1; touring permits issued for Canadian cars outwards 8,417 and 6,473, increase 1,944.

Automobiles reported inwards and outwards during May this year numbered 141,222, compared with 125,092 reported in May last year, an increase of 16,130. Passengers, inwards and outwards, numbered 572,949 as against 501,235, increase 71,714; other vehicles 5,410 as against 7,014, decrease 1,604.

Halifax: Shipping returns at the port of Halifax for the month of May last show a total of 529 vessels, net registered tonnage 386,080, entered and cleared. This compares with 375 vessels. net registered tonnage 455.952, entered and cleared in May, 1934. Vessels engaged in the transoceanic service, entered and cleared, numbered 101 as against 133; in the coastwise trade 428 as against 242. Cargo tonnage handled, inward and outward, amounted to 167,795 compared with 133.497 in May, 1934. Passengers landed and embarked totalled 519 compared with 763, and bags of mail handled 139 compared with 676.

Totals covering the five months periods, January 1 to May, 31, 1935 and 1934, were:—

Vessels entered and cleared 2 264 (2.044). cargo tonnage handled 1,084,128 (986.837). passengers landed and embarked 6.728 (9,895), bags of mail handled 66.086 (73.899).

* QUESTION BOX *

These questions were asked in the last number:—

(1) Form E. 50, Tourist Permit, reads on the cover as follows:—

> This permit is for the use of the car described thereon by the tourist who is the owner thereof or by an immediate member of his family who is a non-resident of Canada. Do not therefore permit any resident of Canada to *use* your car. Such action will result in cancellation of the permit, and possible application of penalty.

Does the word *use* which is being underlined above mean that a Canadian cannot drive a foreign car while the owner is in the car with him?

(2) What amount of overtime would an officer who accompanies vehicles (motor trucks) laden with goods under Section 8 of Memo. 8 Series D, be entitled to? His regular hours of duty at the office are 8 hours. Afterwards he goes out on the road for several hours. Would he be entitled to only two hours overtime, or would he be entitled to the number of hours work performed after his regular office hours.

The answers are:—

(1) The use of a foreign automobile by a Canadian resident is not permissible under the regulations. Strictly speaking, "use" is interpreted to include the action of driving a foreign car while the owner is a passenger. On the other hand, however, there are circumstances under which the Department would not object to a tourist being driven by a Canadian resident. For instance, in case of recuperation after an accident or illness, the Department would not impose penalties in a case where the tourist engaged some Canadian resident to drive him for purposes of health or pleasure while recovering.

(2) The *Editor* hopes to be able to deal with this question in the next number.

The following questions will be dealt with in the next number:—

(1) Tariff Item 690A permits free entry for Casual Donations sent by friends, with certain exceptions, when the duty otherwise payable does not exceed one dollar *in any one case.* In some instances, when examining parcels such as Christmas gifts there are several gifts marked for different relatives in the family enclosed in one box. The duty on the combined gifts would exceed one dollar but taken separately the duty would not exceed one dollar *in any one case.* Would these gifts be considered as Casual Donations on which the duty does not exceed one dollar *in any one case* under Tariff Item 690A?

(2) Instruction 10 of Memorandum 10 (Revised) states that the discontinuance by a licensee of the active business of a Customs House broker at the port where such licence is issued will constitute a sufficient reason for revocation thereof. In the event of a broker discontinuing active business temporarily, who declares his intention of resuming at a later period, should the Department be requested by the Collector to revoke the licence?

(3) In view of the development of international aeroplane traffic will the REVIEW outline the procedure regarding reporting inwards and outwards?

DAIRY PRODUCTION

The value of the dairy production of the Dominion in 1934 is placed at $181,966,021, while in 1933 the value was placed at $170,828,667, an increase of $11,137,354 or 6·5 per cent. These are the highest figures recorded since 1931 and show an advance of $22,891,888 or 14·4 per cent over the abnormally low values of 1932.

Canada's imports from British India in the fiscal year 1934-35 were valued at $6,413,000 and our exports $4,121,000. We get tea, coffee, cotton, hides, rice and many tropical fruits and other products, while we send motor cars, rubber manufactures, and a variety of manufactures and commodities.

JUST AMONG OURSELVES

JUNE-JULY

ADDITIONS

Nova Scotia

Halifax: G. D. MacLachlan, Customs Excise Clerk.

Sydney (Glace Bay): G. D. MacDonald, Sub-Collector of Customs and Excise, Grade 1.

New Brunswick

Saint John (Beaver Harbour): G. E. Clarke, Customs Excise Enforcement Officer.

Quebec

Montreal: J. J. Biley, Office Boy; R. B. Blizard, Office Boy; J. J. Brunet, Office Boy; J. R. G. Delisle, Office Boy; J. A. R. L. Deschamps, Office Boy; J. C. G. E. Laplante, Office Boy; C. Lurie, Office Boy; E. G. Moorhouse, Office Boy; C. E. Rivard, Customs Truckman; P. J. Robson, Office Boy; G. W. Wallace, Office Boy.

Ontario

Goderich (Clinton): M. J. Schoenhals, Sub-Collector of Customs and Excise, Grade 1.

Sault Ste. Marie (Cockburn Island): Seymour McLeod, Sub-Collector of Customs and Excise (L.S.)

British Columbia

Vancouver: R. G. Cobbold, Customs Guard; G. R. Fleming, Customs Excise Clerk; J. S. Johnstone, Customs Guard; Geo. Lawrence, Customs Guard; P. H. Lowes, Office Boy; A. I. Purves, Office Boy; H. F. McAfee, Office Boy; T. J. Taylor, Office Boy.

Administrative

G. A. Parker, Clerk, Grade 2.

J. A. Pautz, Clerk, Grade 2.

Audit

Saint John: J. R. Stephenson, Excise Tax Auditor.

Quebec: F. A. Pelletier, Excise Tax Auditor.

London: H. J. Rich, Excise Tax Auditor.

Windsor, Ont.: E. J. Tomkins, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Sydney (Glace Bay): A. E. Wilcox, Customs Excise Examiner, Grade 1 (Resigned).

Quebec

Montreal: A. A. Andrews, Special Exciseman, Grade 1 (Superannuated); James Kane, Assistant Customs Appraiser (Retired).

Ontario

Toronto: E. C. Shaw, Customs Excise Examiner (Died).

Manitoba

Winnipeg: J. A. Rogers, Express and Postal Computing Clerk (Died).

Saskatchewan

Regina: J. B. Shaw, Chief Customs Excise Clerk, Grade 4 (Died).

British Columbia

Fernie (Newgate): J. A. B. MacDonald, Sub-Collector of Customs and Excise, Grade 1 (Superannuated).

Vancouver: Richmond Adam, Customs Excise Account Clerk, Grade 7 (Superannuated).

Audit

Quebec: Eugene Couture, Excise Tax Auditor (Resigned).

PROMOTIONS

A. M. Saunders, from Chief Customs Excise Clerk, Grade 5 Port, to Collector of Customs and Excise, Grade 5 Port, Ottawa, Ont.

K. G. VanWagoner, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 4 Outport, Walkerville, Ont.

A. F. MacMillan, from Head Clerk to Chief Clerk, Excise Tax Branch, Ottawa, Ont.

Andrew Carmichael, from Assistant Inspector of Customs and Excise, Vancouver, B.C., to Inspector of Customs and Excise, Ottawa, Ont.

DISMISSALS

Niagara Falls, Ont.: M. T. Duffin, Customs Excise Examiner (for overindulgence in intoxicating beverages).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,105,366 16	6,761,330 02		
Less Refunds and Drawbacks	649,262 62	713,189 53		
Net	6,456,103 54	6,048,140 49	....	407,963 05
EXCISE TAXES	10.048,842 69	9,717,755 58		
Less Refunds and Drawbacks	169,974 85	269,877 02		
Net	9,878,867 84	9,447,878 56	....	430,989 28
EXCISE DUTIES	3,732,693 01	4,118,879 03		
Less Refunds and Drawbacks	44,604 28	44,171 97		
Net	3,688,088 73	4,074,707 06	386,618 33	....
SUNDRY COLLECTIONS	67,236 41	58,257 14		
Less Refunds and Drawbacks	19 00	0 60		
Net	67,217 41	58,256 54	....	8,960 87
Net Totals	20,090,277 52	19,628,982 65	386,618 33	847,913 20
Net decrease	....	....	....	461,294 87

TOTALS FOR THREE MONTHS

—	1934–35	1935–36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	22,971,261 63	20,869,492 05		
Less Refunds and Drawbacks	2,092,266 87	2,290,041 94		
Net	20,878,994 76	18,579,450 11	....	2,299,544 65
EXCISE TAXES	24,337,915 98	22,919,920 75		
Less Refunds and Drawbacks	587,337 25	758,280 22		
Net	23,750,578 73	22,161,640 53	....	1,588,938 20
EXCISE DUTIES	9,865.336 11	11,208,716 50		
Less Refunds and Drawbacks	148,840 14	203,381 47		
Net	9,716,495 97	11,005,335 03	1,288,839 06	....
SUNDRY COLLECTIONS	182,445 24	192,313 07		
Less Refunds and Drawbacks	19 30	5,625 65		
Net	182,425 94	186,687 42	4,261 48	....
Net Totals	54,528,495 40	51,933,113 09	1,293,100 54	3,888,482 85
Net decrease	....	....	....	2,595,382 31

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JUNE 1934, AND JUNE 1935.

—	June 1934	June 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,474,268 95	3,759,750 52	....	1,285,481 57

TOTAL FOR THREE MONTHS

—	1934–35	1935–36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	38,770,313 17	54,564,610 56	....	15,794,297 39

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE; AND THE THREE MONTHS ENDED JUNE, 1934 AND 1935

—		June, 1934		June, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			58,045,528		51,893,189
Total Exports (Foreign Produce)			597,024		893,887
Principal Items of Exports—					
Wheat	Bush.	18,425,933	14,367,142	6,494,622	5,148,692
Wheat flour	Brls.	441,064	1,534,212	429,561	1,664,482
Fish	Cwt	215,599	2,213,934	151,840	1,577,915
Furs	$		513,416		748,731
Meats	Cwt.	141,957	2,052,634	147,326	2,146,958
Cheese	Cwt.	28,943	321,184	17,351	196,047
Planks and boards	M ft.	123,730	2,475,305	129,800	2,444,084
Wood pulp	Cwt.	994,880	2,115,882	1,208,658	2,432,870
Newsprint	Cwt.	4,043,553	6,816,158	4,544,309	7,690,850
Automobiles and parts	$		2,319,815		1,893,353
Copper, partially manufactured	Cwt.	214,175	1,679,118	385,807	2,912,013
Nickel, unmanufactured	$		2,713,890		2,294,150
Imports entered for consumption—Free goods			21,142,013		21,695,134
Imports entered for consumption—Dutiable goods			25,043,879		25,035,736
Total imports entered for consumption			46,185,892		46,730,870

—		Three months ended June, 1934		Three months ended June, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			147,526,920		151,569,242
Total Exports (Foreign Produce)			1,705,910		2,461,483
Principal Items of Exports—					
Wheat	Bush.	41,017,793	30,319,685	23,511,916	19,517,590
Wheat flour	Brls.	1,263,410	4,333,917	1,089,689	4,201,806
Fish	Cwt.	452,126	3,876,084	477,507	3,923,883
Furs	$		1,992,567		2,378,982
Meats	Cwt.	444,515	6,331,410	415,631	6,073,499
Cheese	Cwt.	40,403	468,731	31,877	398,196
Planks and boards	M ft.	297,376	5,912,992	323,183	5,979,333
Wood pulp	Cwt.	2,772,715	5,959,520	3,204,687	6,721,443
Newsprint	Cwt.	11,625,588	19,754,333	12,520,398	21,281,954
Automobiles and parts	$		5,875,415		7,861,734
Copper, partially manufactured	Cwt.	809,367	6,373,117	901,179	6,392,839
Nickel, unmanufactured	$		8,128,722		7,419,411
Imports entered for consumption—Free goods			56,741,448		61,113,662
Imports entered for consumption—Dutiable goods			77,145,803		76,801,657
Total imports entered for consumption			133,887,251		137,915,319

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The National Revenue Review

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August, 1935

Vol. VIII No. 11

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Department of National Revenue

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General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Heavy Tourist Travel at Border Ports

THE incoming tide of tourist travel is flowing very freely this season, and all indications point to a substantial increase over that of last year when the curtain is rung down in the late autumn. The revised regulations are working smoothly, and many expressions of approval in regard thereto are being received. The *Editor* asked the Collectors at Windsor, Fort Erie and Niagara Falls for a summary of incoming and outgoing travel up to the middle of July, and received the following information.

Incoming tourist traffic via tunnel, bridge and ferry, at the port of Windsor for the period from June 1 to July 15, this season, was heavy. Tourist automobiles entered on sixty-day permits numbered 42,654, while those entered for periods up to twenty-four hours totalled 76,527.

The volume of traffic on July 4 necessitated keeping open five traffic lanes at the tunnel and four lanes at the Ambassador bridge. A. H. Dalziel, Collector, states that judging by information received from the various transportation companies this was the busiest July 4 ever experienced at this port.

Foreign automobiles entered through the port of Fort Erie from April 1 to July 14 inclusive, numbered 249,398, outwards 238,428. Canadian automobiles inwards numbered 21,657, outwards 22,070; other vehicles inwards 4,346, outwards 4,349; total number of automobiles handled 540,248. Sixty-day touring permits issued totalled 43,582; traveller's vehicle permits 1,116; six-month permits 241. Automobiles entered for periods up to 48 hours totalled 204,459.

Over 27,000 cars were handled at the Peace Bridge on July 4, F. T. Pattison, Collector, states, making the second heaviest day since the bridge opened. At the ferry 3,400 cars were handled during the day. Forty-four officers working in three shifts were required at the bridge, and 13 traffic lanes were kept open, 12 for the examination of automobiles and one for buses. Fourteen officers on two shifts from 6 a.m. to 1 a.m. handled the traffic at the ferry.

These automobile totals represent a considerable increase compared with the same period of 1934. The number of tourists entered en route for the northern fishing waters has increased by fifty per cent.

Tourist traffic through the busy port of Niagara Falls, from April 1 to July 15 this year, was up fifteen per cent compared with the same period of 1934. A grand total of 544,515 automobiles, conveying 2,304,888 passengers, was handled. United States cars inwards numbered 192,995, outwards 180,239; Canadian cars inwards 86,968, outwards 84,313; other vehicles inwards 9,897, outwards 10,393. Foreign cars entered under 60-day touring permits totalled 36,330, under traveller's vehicle permits 640. Cars entered for periods of 48 hours or less numbered 159,727. Permits issued for Canadian cars outwards for touring purposes totalled 24,727.

Bridges, Ferries and Tunnels

INTERNATIONAL bridge, ferry and tunnel companies operating between Canada and the United States, all across the Ontario boundary, reported 5,180,435 motor vehicles, 69 horse-drawn vehicles and 16,697,818 pedestrians and passengers of vehicles other than drivers, or a total of 21,878,322 persons crossing the border in 1934, as against 20,314,986 in 1933.

Department's Policy Commended

THE following editorial appeared recently In the *Recorder and Times*, Brockville:—

> The action which has been taken by the Minister of National Revenue at Ottawa looking to further encouragement being given the summer resort business in this country will meet with general approval.
>
> Hitherto, some restrictions have been imposed upon summer residents bringing their furniture and household effects into Canada from the United States for use in equipping their cottages. These are now to disappear and an alteration in the customs regulations is going into effect under which such furnishings will be admitted duty-free conditional upon the articles having been owned by the cottagers for at least six months prior to their first arrival. The change does not apparently apply to people who have already established summer residences here but to newcomers on their first arrival to open such residences
>
> In view of the number of people belonging to the Unites States who are steadily establishing cottages or other summer residences on the lakes and rivers in this part of Canada, the new regulations should prove distinctly helpful in promoting a continuance of this movement and thus in increasing the tourist revenues of the Dominion as a whole.

Of Interest to Tourists

DOMINION Day marked the formal opening of that section of the trans-Canada highway between Winnipeg and Fort William-Port Arthur. The opening of this particular link of the inter-oceans highway is a highlight in the history of Canadian road-building as it enables motorists for the first time to drive their cars from Halifax to Vancouver and vice versa over an all-Canadian route. In order to do this motorists must use the car ferries between the twin ports of Port Arthur and Fort William, Ontario, at the head of the Great Lakes, to Sault Ste. Marie, Ontario, pending the construction of the remaining links of " Canada's Main Street " between Schreiber and White River, a distance of 125 miles, now under contract and the ultimate link or twin links between White River and Sault Ste. Marie and Hearst. There is also a short gap in British Columbia where cars are being carried by trains until the highway is completed.

The Winnipeg-Port Arthur section of the trans-Canada highway is 452 miles in length. It is gravel surfaced, the travelled portion being thirty feet wide, and it has been driven in ten hours. The radius of curvature is generous and the gradients easy. It intersects some of the continent's finest fishing and hunting country as well as scenic summer playgrounds. The Kenora and the Lake of the Woods districts with their primeval forest and myriad lakes and streams are world famed.

The trans-Canada highway will be approximately 4,200 miles long, and will provide motorists with diversified scenery unequalled by any other of the world's great trunk roads. There now remains only approximately six per cent to construct in order to bridge the gap northeast of Lake Superior, and a short section in British Columbia, and part of this is now under construction. In addition to its scenic attractions which embrace the historic Maritimes, the old-world charm of Quebec, the mineral, forest and agricultural wealth of Ontario and the Prairie Provinces, and the grandeur of the Rockies, to mention only some of the more outstanding, Canada's trans-continental highway will provide motorists with an interesting and climatically comfortable travel route from ocean to ocean.

Air Traffic at St. Hubert

A TOTAL of 200 passengers inwards and outwards reported through the Customs Air Harbour at St. Hubert, Quebec, in June last, compared with 245 reported in June, 1934. Further comparative figures for the respective months were:—

Aeroplanes inwards 39 (70), outwards 37 (67); pieces of baggage examined inwards 151 (129), outwards 141 (156); bags of mail inwards 339, weight 5,208 pounds (380, weight 5,822 pounds), outwards 248, weight 7,473 pounds (212, weight 6,308 pounds); express parcels inwards 13 (107), outwards 2 (1); value of importations $651 (nil); tourist permits issued 4 (5); flights cancelled owing to weather conditions inwards 3 (1), outwards 2 (nil).

Tariff Changes by Order in Council

BY Order in Council (P.C. 2031), dated 16th July, 1935, the following regulation was established under the authority of paragraph (*k*) of Section 284 of the Customs Act, effective on and after 27th July, 1935, the date of publication in the *Canada Gazette:*—

REGULATION

"It is hereby ordered that the commodity hereinafter defined and described be granted the tariff treatment hereunder indicated:—

Caffein in a crude state, when imported by manufacturers for purification or further manufacture in their own factories:—

British Preferential Tariff	Free
Intermediate Tariff	Free
General Tariff	Free

(To be designated as Tariff Item No. 804)."

By Order in Council P.C. 1944, dated July 12, 1935, it is ordered that the products of the British possessions hereunder defined and described be, from and including the 23rd day of March, 1935, granted the tariff treatment hereunder indicated:—

Number of Canadian Customs Tariff		British Preferential Tariff
156b	Angostura Bitters, the produce or manufacture of the Colonies enumerated in Section 10 of the Customs Tariff, when conveyed without transshipment, by ship, direct into a sea, lake or river port of Canada, per proof gallon	$2 00

Departmental Rulings

JUVENILE periodical publications, viz., "Famous Funnies" and "Mickey Mouse Magazine." Tariff item 171a.

Salt and Pepper Shakers and other bottles and jars, of glass, with removable electro-plated metal tops. Tariff item 362 when invoiced and imported as entities; the bottles under tariff item 326 and the electro-plated tops under tariff item 362 when invoiced and packed separately.

The "Promar" and "Promi" Microprojectors, per illustrations, designed for the projection of botanical and entomological specimens mounted on slides. Tariff item 463.

The "Hanch" Weed Burner, per illustration, an implement designed for sterilizing poultry houses, fox pens and poultry and fox run-ways, burning weeds, etc., by means of a spray of fire. Tariff item 409f.

Traction engines for farm purposes, equipped with electric lighting systems and/or other accessories are admitted duty free under tariff item 409m so long as the value of the tractor complete with the lighting system and/or other accessories is not more than fourteen hundred dollars. Traction engines classified under other tariff items are dealt with similarly. This ruling in effect on and after the 1st of January, 1935.

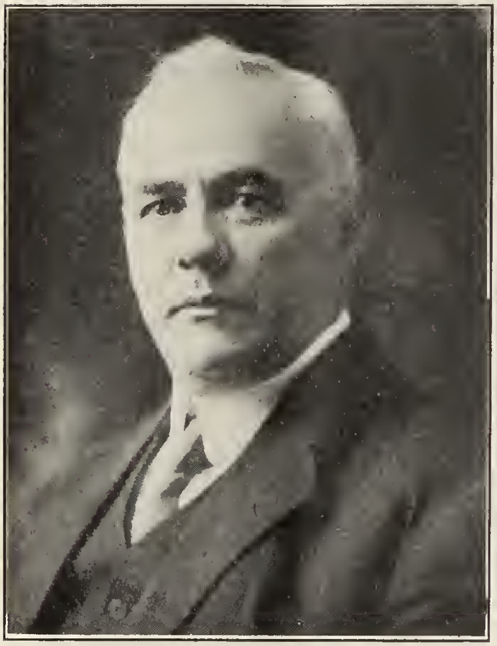
For Attention of Collectors

THE Department's attention has been called to the fact that some Collectors are not charging the special Excise tax on periodicals imported through their ports, where the value is in excess of $25 per diem and where Customs duty is prepaid by Customs duty stamps.

Collectors are advised that this practice is not correct and that the special Excise tax should be collected in these circumstances, where the importation is from other than Empire countries and not entitled to entry under the British Preferential Tariff or under trade agreements between Canada and other British countries.

Another of the Old Guard Gone

THE ranks of the old guard are thinning rapidly. The death of William John McCaffrey, formerly Chief of the Check Branch at headquarters, occurred on July 21, 1935. The late Mr. McCaffrey entered the Customs service in 1884 and retired on superannuation in 1932 with 47 years service to his credit. Born in Montreal 71 years ago he began his career at that port as tide waiter. In 1885 he was transferred to the Statistical Branch, remaining in that capacity until 1897. Subsequently he was, during, the shipping season of 1897, Customs officer in charge of the Donaldson line of steamers, and in 1898 of the Allan Royal Mail line of steamers. In 1900 Mr. McCaffrey was transferred to the Department at Ottawa on the centralization of Customs Statistics. Two years later he was made Supervisor of Export Statistics, and in 1912 received a transfer as Supervisor of Import Statistics. In 1914 his services were loaned by the Department to the Georgian Bay Canal Commission, on which service he spent nine months in statistical investigation. The following year he was promoted to be Chief Customs-Excise Checking Clerk. In 1917 he served with the Fuel Control Commission of Canada, and conducted important investigational work in Washington and New York at a time when the coal situation in Canada was acute. For these services he was forwarded a congratulatory testimonial from the Fuel Controller for Canada.



WILLIAM JOHN MCCAFFREY.

Deceased was past Vice Supreme Master of the Knights of Columbus for Canada and Newfoundland. He had a wide circle of friends both in and out of the service, and was always a loyal and faithful public servant. His death is deeply regretted.

Farm Implements and Machinery Export

THE export of farm implements and machinery in May, 1935, was valued at $602,243 compared with $360,246 in May, 1934. The amount sent to the United States was $198,164 and the United Kingdom $136,758. The export of harvesters and binders was the feature, being valued at $175,740, the United Kingdom taking $109,992 and the United States $56,697. Ploughs and parts were exported to the value of $111,334 compared with $51,888, the supply going mainly to the United States and British South Africa.

Favourable Comment

WIDE publicity was given an article which appeared in the June number of the REVIEW entitled *Peace and Goodwill on the Border.* Commenting editorially the *New York Sun* said in part:—

> Internationalism, current model, seems to consist in telling the peoples and authorities of other lands how outsiders should manage their affairs. Sometimes abatement of nuisances calls for intervention by outsiders; this involves another set of factors. Still another set is displayed in those border communities, of which there are several examples, in which life goes on under two flags, displaying internationalism of a wholly admirable type.
>
> Such is the case in the interesting community formed by St. Stephen and Milltown in the Canadian province of New Brunswick and the town of Calais, Maine, and its operation merits the attention of the Conference on Canadian-American Relations now in progress at St. Lawrence University. L. H. Webber, Customs-Excise officer at St. Stephen, describes its amenities in an interesting article in the *National Revenue Review,* a Dominion official publication which finds room for much more than statistical records and department orders. Mr. Webber says that "nowhere along the 3,000-mile border between Canada and the United States is more international goodwill and fellowship displayed" than in these towns separated only by the St. Croix river.
>
> The flags of two great nations? They are not forgotten. On gala days St. Stephen and Calais decorate their streets with their countries' standards; on July 4, Memorial Day, and Armistice Day in the United States, and May 24, Dominion Day, June 3 and Armistice Day in Canada, the colours of each country are flown in both towns.

The *Saint Croix Courier,* St. Stephen, N.B. said in part:—

> Congratulations are in order for one of our citizens who has performed an admirable bit of publicity work for the St. Croix Valley. The modest individual is Leonard H. Webber, who wrote an article on this district for the *National Revenue Review,* the official magazine of the National Revenue Department of Canada, which warranted a full-column editorial in the *New York Sun* of June 18 of a highly complimentary strain.
>
> The subject matter of such an article as this is usually thought of as threadbare and worn from frequent repetition, but it is a tribute to Mr. Webber's skill that he has taken a familiar subject and made it really interesting even to those who have lived in this district all their lives. More than that, we venture the guess that the majority of them would find some things in it that they did not know before.
>
> Written originally to place this district before members of the Customs service throughout Canada, as other points along the border are frequently described and pictured in the staff magazine, this article has won deserved distinction by having been selected by a newspaper of the standing of the *New York Sun* for extended reference, and the hope is that it will be put to use in making these communities better known everywhere. It is not too much to say that this article is the finest we have ever read on these towns.

Back in the Sixties

THE following interesting description of the varied and unusual duties of a revenue officer in British Columbia in the days of yore was submitted to the *Editor* by E. O. Gaube, Collector at Penticton, B.C.

In the National Revenue Department as it is constituted to-day one is impressed by the ever increasing specialization of duties, resulting in more efficient administration, and collection of revenue.

Harking back to 1860, before British Columbia entered Confederation, one finds many interesting sidelights on the duties of officers entrusted with the protection of the revenue and enforcement of the laws. Their days were apparently not devoid of stirring incidents.

An unusual character has come to the writer's attention in the person of William George Cox, of whom L. Norris, of Vernon, B.C. in the second annual report of the *Okanagan Historical and Natural History Society,* wrote as follows:—

> In the spring of 1860 the Governor sent William George Cox into Rock Creek to look after the collection of the Customs duties there, and when Governor Douglas visited the camp in September, he appointed Cox Gold Commissioner. Mr. Cox was a fine man in many ways, and an efficient officer who was always ready to boost the camp, and report things in a favourable light when communicating with the Governor. He believed firmly that there would soon be a large increase in the population of Rock Creek with a corresponding increase in the revenue flowing into the Government coffers. With this in view he had an iron safe, weighing about 1,200 pounds packed in from the Dalles on the Columbia. In the meantime he borrowed £240 from some cattle drovers to keep the Government's business running smoothly.

With all the bad luck they had at Rock Creek it was a surprisingly quiet and orderly camp. Cox repeatedly refers to this in his letters. He reports that there was no drunkenness, no fighting and no brawling among the men. The American miners who came overland to Rock Creek were, generally speaking, a pretty decent lot. Men who live for years in a mining camp where there is no constituted authority, no village policeman to keep order, soon learn to secure for themselves some degree of comfort and quiet by exerting themselves, each individually, in discountenancing any disorder, or want of decorum in the camp. It is true, drinking and gambling went on, but these in themselves were harmless amusements. Apparently during the sixteen months that Cox was in charge of the camp, he reported only one crime as having been committed in Rock Creek mining camp. A man was guilty of theft and was run out of the camp, Cox declining to send him to jail on account of the expense. This crime list when the number of men, ranging from 125 to perhaps 300 or 400 occasionally, and the duration of the camp, are considered, would hardly discredit a Sunday School picnic.

One serious crime was committed near the camp; an Indian killed a white man. It would appear from the confession of the Indian—made afterwards to his friends and communicated by them to the whites—the two foregathered at the First Crossing of Rock Creek, about six miles from its mouth, where the camp was situated. The white man, a Frenchman, cooked supper for both, and they lay down for the night in a nearby vacant cabin. During the night the Indian got up, and because he (the Indian) "had a bad heart," as he said, he stole the knife from under the Frenchman's head and stabbed him to death. This was a difficult matter for a man in Cox's position to deal with; the crime was confessed. He might, of course, have improvised a gallows and hired a hangman, but there was no Judge or jury to try the man; and to have taken the culprit and the witnesses to New Westminster and to keep them there until the next ensuing assizes would have been expensive, and it is just possible that Mr. Cox did not have very much money by him at the time.

Usually in an emergency, Cox's decision was swift and his actions prompt, but in this case it is remarkable how much time he lost in considering, very carefully no doubt, the whole matter. In the meantime the miners caught the Indian and hanged him, and when the report of the lynching reached the outside it was probably taken as further proof of the lawlessness prevailing among the foreigners in the mining camps of British Columbia.

Wheat Export to United Kingdom

THE export of wheat to the United Kingdom in June, 1935, amounted to 4,377,033 bushels of the value of $3,411,095 compared with 12,981,564 bushels at $10,100,957 in June, 1934, a sharp decline. During the eleven months ending June the export of wheat to the United Kingdom aggregated 93,261,813 bushels valued at $76,582,352 compared with 106,643,645 bushels at $74,115,439 in the corresponding period of last year. The total export of wheat in June, as already announced, was 6,494,622 bushels valued at $5,148,692 as against 18,425,933 at $14,367,142 last year, and the eleven months total export was 135,216,875 bushels at $111,214,055 compared with 157,254,782 at $110,585,419.

The export of wheat flour to the United Kingdom in June amounted to 230,546 barrels valued at $867,030 compared with 234,184 barrels at $776,553 a year ago. During the eleven months ending June the total export was 2,085,317 barrels at $7,821,975 compared with 2,453,519 barrels at $8,396,632 in the same period last year.

The export of wheat flour to all countries in June, as already announced, was 429,561 barrels at $1,664,482 compared with 441,064 barrels at $1,534,212 a year ago. During the last eleven months the export was 4,355,078 barrels at $16,777,950 as against 5,046,608 barrels at $18,001,673.

Exports to Empire Countries

DOMESTIC exports in June, 1935, to British Empire countries amounted in value to $23,084,929 compared with $32,510,332 in June, 1934, a decrease of $9,425,403, or 29 per cent. The exports to the United Kingdom suffered most, the amount in June being $17,513,976 as against $26,498,948, the decline being $8,984,972 or 36 per cent.

The most outstanding decline was in the export of wheat which fell from $14,367,000 to $5,149,000 to all countries and to the United Kingdom the decline was from $10,101,000 to $3,411,000. In contrast with previous months the export of wheat to the United States was small, the amount being only $131,000.

On the Canals

TOTAL freight using the Welland ship canal in June, 1935, amounted to 1,071,997 tons as against 1,235,655 last year, a decrease of 163,658 tons or 13 per cent. More than half the commodities, including wheat, rye, and iron ore, showed decreases. The only large increases were pulpwood, barley, wood pulp, oats and flaxseed. Total freight using the St. Lawrence canals in June amounted to 882,062 tons as against 901,255 last year. Wheat decreased by 21,300 bushels, but this and last year's June wheat shipments were the lightest since 1921. Anthracite coal was lighter but bituminous increased.

This reflected the June situation at the Sault Ste. Marie canals, through which only 10,816,725 bushels of wheat moved eastward, as against 28,154,413 last year. Not since 1921 has the movement at the Sault been so light for the month of June.

Gold Silver and Metal Exports

THE export of gold bullion in May, 1935, was 97,067 ounces valued at $3,397,560. The raw gold export was 10,543 ounces at $353,843. All gold went to the United States.

The silver bullion export in May was of the value of $473,497, going to the United Kingdom and United States. Silver in ore at $92,068 went to the United States and Germany.

Nickel exports in May were as follows. Matte or Speiss: United Kingdom $529,830, Norway, $234,856, United States $196,427; Fine Nickel: United States $931,026, United Kingdom $243,040, Netherlands $136,656, Japan $73,198, Italy $24,397, France $13,798, Germany $9,863. Nickel oxide: United Kingdom $5,357, United States $2,397.

Lead export in May was of the value of $635,831 as against $449,382 a year ago. The zinc spelter export was $714,448 as against $706,194.

Copper export in May totalled $2,546,000 compared with $2,642,000 a year ago. The amount to the United Kingdom was $1,116,000 and to the United States $804,000. Copper ore to the United States was $105,173 and copper blister $696,149. Copper in ingots etc. went to the United Kingdom to the value of $903,571, Germany $195,917, France $105,556, Italy $65,257. Copper in rods etc. went to the United Kingdom at $185,082, Brazil $16,425, Switzerland $14,663.

The export of aluminium in May amounted to 149,736 cwt. valued at $2,467,757 compared with 9,191 cwt. at $142,885 in April and 10,542 cwt. at $174,238 in May, 1934. The bulk of the export, 119,713 cwt. at $1,988,288 went to the United Kingdom. Of the remainder 19,953 cwt. at $316,124 went to Switzerland, 7,949 at $117,890 to the United States and 1,705 at $36,436 to Australia.

Trade Trend with Foreign Countries

DURING the fiscal year 1934-35 Canada's imports from foreign countries at $366,245,000 were an increase of 24 per cent over 1933-34 and 28 per cent over 1932-33. Domestic exports at $318,151,000 were an increase of 5 per cent over 1933-34 and 26 per cent over 1932-33. Canada's total trade with foreign countries at $690,872,000 increased 15 per cent over 1933-34 and 27 per cent over 1932-33.

Imports from the United States at $303,640,000 increased 27 per cent and 30 per cent. Exports at $224,654,000 increased 15 per cent and 56 per cent.

Imports from Germany at $10,014,000 increased 0·19 per cent and 10 per cent while exports at $4,474,000 were a decrease of 57 per cent and 44 per cent.

Imports from Japan at $4,425,000 increased 33 per cent and 14 per cent, while the exports at $16,936,000 increased 22 per cent and 64 per cent.

Imports from France at $6,444,000 were a decrease of 6 per cent and 16 per cent. Exports to France at $9,842,000 decreased 17 per cent and 22 per cent.

Imports from Belgium at $3,614,000 increased 12 per cent over 1933-34, but were a decrease of 0·8 per cent from 1932-33. Exports at $11,780,000 were a decrease of 6 per cent and 18 per cent.

Imports from the Netherlands at $4,344,000 showed an increase of 34 per cent and 16 per cent, while the exports at $10,072,000 decreased 48 per cent and 38 per cent.

When Wigs were Worn

PERIWIGS, commonly called wigs, during the 17th and part of the 18th centuries were the height of fashion and were in general use, as one may see by old prints and paintings of those days. To-day the trade in wigs is at a very low ebb. The entire output in Canada during a recent year was eleven dozen. These were supplemented, however, by the production of eighteen dozen " transformations." Also large quantities of " curls " made of human hair were turned out. These weighed in the aggregate over 50,000 pounds. " Curls " appear to be the present-day substitute for the old-time wig. In addition to these, however, Canada imported during the past fiscal year hair and bristles to the value of $225,807. The wearing of wigs is of great antiquity, and Egyptian mummies have been found adorned with them. In ancient Greece, Roman and Carthage wigs were used by both men and women. The fashionable ladies of Rome were very fond of false hair, especially the golden hair imported from Germany. It was not until the 17th century, however, that wig wearing became really general. The periwig of the 16th century merely stimulated real hair either as an adornment or to supply the defects of nature. But in the succeeding century it was worn as a distinctive feature of costume. The fashion started in France. In 1620 the abbé La Rivière appeared at the court of Louis XIII in a periwig made to simulate long fair hair, and four years later the king himself, prematurely bald, also adopted one and thus set the fashion. Louis XIV, who was proud of his abundant hair, did not wear a wig till after 1670. From Versailles the fashion spread through Europe. In England, under Charles II, the wearing of the peruke became general. Pepys records that he parted with his own hair and " paid £3 for a periwigg," and on going to church in one he says " it did not prove so strange as I was afraid it would." It was under Queen Anne, however, that the wig attained its maximum development, covering the back and shoulders and floating down over the chest.

During the reign of George III the general fashion of wearing wigs began to wane and die out. Doctors, soldiers and clergymen, however, clung to the custom long after it had been generally dropped. In the church it survived longest among the bishops. At the coronation of Queen Victoria the archbishop of Canterbury, alone of the prelates, still wore a wig. Wigs are now worn as part of official costume only in Great Britain, their use being confined, except in the case of the speaker of the house of commons and the clerks of parliament, to the lord chancellor, the judges and barristers.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the four months of the fiscal year July 1934 and July 1935. (Decrease marked*).

Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	168,310 95	220,589 11	52,278 16
Halifax........	706,200 43	874,978 83	168,778 40
St. John.......	443,844 51	562,470 39	118,625 88
Quebec........	646,923 93	507,178 84	* 139,745 09
Montreal......	13,084,204 43	17,686,237 21	4,602,032 78
Ottawa........	2,707,080 68	3,188,932 82	481,852 14
Kingston......	116,036 01	143,514 51	27,478 50
Belleville......	320,152 45	356,174 52	36,022 07
Toronto.......	13,209,341 09	18,734,813 41	5,525,472 32
Hamilton......	2,695,088 37	4,159,924 29	1,464,835 92
London........	3,877,749 17	5,930,937 00	2,053,187 83
Ft. William....	94,629 10	124,991 31	30,362 21
Winnipeg......	1,138,293 09	1,465,664 40	327,371 31
Regina........	139,592 39	138,290 57	* 1,301 82
Saskatoon.....	66,732 56	79,085 17	12,352 61
Calgary.......	534,922 99	711,403 20	176,480 21
Edmonton	236,448 79	245,650 17	9,201 38
Vancouver.....	2,432,969 35	3,262,045 45	829,076 10
Yukon........	14,460 60	15,023 63	563 03
Total......	42,632,980 89	58,407,904 83	15,774,923 94

* * HERE AND THERE * *

The readiness of the Canadian Customs service to render every possible assistance in emergency was shown recently in the following incident. N. J. DeGraves, Collector at Vancouver, received a wireless message from a United States steamer, en route from Alaska to Seattle, asking that an aeroplane be sent immediately to convey a disabled seaman to a Vancouver hospital. The Collector communicated with the superintendent of Canadian Airways, and a seaplane, with a Customs officer aboard, took off at once. Mr. DeGraves arranged also for the conveyance of the sailor from the seaplane to the hospital. Soon after the plane's departure, however, word was received of the sailor's death.

The world-famous falls of Niagara attract an average of two and one-half million people each year. The Canadian portion of the cataract, known as the Horseshoe Falls, are 158 feet high, 2,010 feet long at the crest, with a depth of water at the crest of nearly 8 feet. The flow of water per minute averages 114,000,000 gallons, a force equal to the latent power of all the coal mined in the world each day. The average flow per minute over the American Falls, which are ten feet higher, is about 6,000,000 gallons, or 5 per cent of the total. The recession of the Canadian falls is at the rate of five feet a year, that of the American about three inches. Scientists variously estimate the age of the falls at from 8,000 to 36,000 years, and affirm that, if the rate of terrestrial deformation continues as it appears to have done, its life will cease in about 5,000 years. The Niagara River is 35 miles long from Lake Ontario to Lake Erie, and has a drop of 329 feet. The river is less than half a mile wide at Fort Erie, over a mile wide just above the falls, an eighth of a mile wide in the Whirlpool Rapids, and about one-sixteenth of a mile wide at the Niagara Glen, where the torrent is confined within the narrowest limits. The deepest part of the river above the Upper Rapids above the falls is about 30 feet; from the falls to the Lower Arch bridge, nearly two miles down stream, the depth is about 200 feet. The following description of Niagara Falls was taken from an old print of 1711:—

> Betwixt the lakes Ontario and Erie there is a vast and prodigious cadence of water which falls down after a surprising and astonishing manner, insomuch that the universe does not afford its parallel. It (the river) is so rapid above the descent that it violently hurries down the wild beasts while endeavouring to pass it, they not being able to withstand the force of its current, which inevitably casts them headlong above six hundred feet high. This wonderful downfall is composed of two great cross streams of water and two falls, with an isle sloping along the middle of it. The waters which falls from this horrible precipice do foam and boil after the most hideous manner imaginable, making an outrageous noise, more terrible than that of thunder; for when the wind blows out of the south their dismal roaring may be heard more than fifteen leagues off.

Canadians apparently believe in "saying it with flowers." The value of cut flowers sold in the Dominion during the year ended May 31, 1934, represented 62 per cent of the total of the various categories of floricultural and decorative plants. Reports from most of the leading growers indicate that the cut flower industry exceeded all other classes put together, both in volume and in value. The total value of the floricultural and decorative plant production in Canada during the period under review was $1,420,010, of which cut flowers represented $876,203. Other important items were outdoor roses valued at $63,284; outdoor trees, shrubs and plants, $202,060; indoor plants, $145,385, and flowering bulbs to the value of $25,538.

The cut flower business in Canada, apart altogether from the multiplication of plants, bulbs, bushes, shrubs and ornamental trees grown under glass, is of considerable dimensions. Over 22 million cut flowers were grown inside. Roses are the most popular cut flower; 8½ million were sold with a value of over $400,000. The next favourite flower was the carnation with over three million sold and the value over $100,000. There was close to two million chrysanthemums, and over a million daffodils.

Canada's canned tomato export last year was outstanding. Almost ten million pounds of canned tomatoes were shipped to 31 countries, 18 of them British. Nine million pounds went to Great Britain alone. In 1927 Canada exported only 300,000 pounds of canned tomatoes, one-thirtieth of the present total. The quantity exported to the United Kingdom that year was only one-hundredth of last year's.

The tomato, formerly called "love apple," is a native of South America, from whence seeds were carried by the Spaniards to Europe. This plant was introduced into Great Britain in the 16th century as a greenhouse climber. The red berries, as they were called, contained some poisons at that time, but these were soon eliminated. The plant has been much altered by cultivating and now more than 150 so-called varieties are on the market.

OTHER VEHICLES

"Other Vehicles", Roosville, B.C.

The following brief but interesting account of Customs work at a border preventive station in British Columbia was received by the *Editor* from C. P. Howell, of Roosville. This preventive station is on the international boundary, opposite Roosville, Montana. Mr. Howell states:—

In the hope that it may interest some of your Eastern readers, I am enclosing a photograph of what we term "Other Vehicles." The officers at such ports as Niagara Falls, Windsor or Fort Erie may smile when they look at this mode of transportation, but it is still in use in all our mountainous districts. I have had as many as twenty horses in one pack-train. This is just a one man highway office, but in 1928, the peak year, traffic amounted to 7,985 cars with 21,162 passengers.

In 1934, 847 foreign automobiles entered for twenty-four hour periods, and 329 up to sixty days. Canadian cars outward numbered 822.

Last December Christmas tree buyers from the United States who used this port, spent between sixty-five and seventy thousand dollars within a radius of a hundred and fifty miles of here. Naturally these trees are exported through ports situated on the railway.

EXCISE DUTY COLLECTED

Comparative statement of Excise duty collections during the months of June, 1934, and June, 1935:—

June, 1935, spirits potable, $419,941; June, 1934, $540,214. June, 1935, spirits, non potable, $71.534; June, 1934, $69,301. June, 1935, malt, $768.305; June, 1934, $314.328. June, 1935, cigars, $33,637; June, 1934. $34,911. June, 1935, cigarettes, $1,916,290; June, 1934, $1.878.110. June, 1935, manufactured tobacco, $415,748; June, 1934, $407,218. June, 1935, foreign raw leaf tobacco, $269,899; June, 1934, $350,397. June, 1935. beer, $50,844; June, 1934, $34,485. June, 1935, licences $218; June, 1934, $647. June, 1935, validation fee, $30.047; June, 1934, $16,644. June, 1935, malt syrup, $15,639. June, 1935, total, $3.992.106; June, 1934, $3,646.260.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of June, 1934, and June, 1935:—

June, 1935, tobacco, cut, 1,675 696 pounds; June, 1934, 1,585,093 pounds. June, 1935, tobacco, plug, 338,704 pounds; June, 1934, 381,019 pounds. June, 1935, cigarettes, number 479.028,135; June, 1934, 469,011,340. June, 1935, cigars, number 11,098.617; June, 1934, 11.510.509. June, 1935, snuff, 63,892 pounds; June, 1934, 69.113 pounds. June, 1935, foreign raw leaf tobacco 669,217 pounds; June, 1934, 868.269 pounds.

OCEAN-GOING SHIPPING INCREASED AT MONTREAL

Summary of last season's activities at port

OCEAN-GOING shipping, including trans-Atlantic and coasting, arrived at the port of Montreal in 1934, set a new high figure for that busy port with a total of 1,855 vessels, net registered tonnage 5,007,523. This shows an increase over the previous year of 379 vessels and of 460,845 net registered tons. Both trans-Atlantic shipping, with a total of 1,036 ships, net registered tonnage 3,741,063, and inland shipping with a total of 3,702 ships, net registered tonnage 3,305,503, fell short of 1933 figures, but coasting vessels almost doubled the previous year's total with 819 ships, net registered tonnage 1,266,460. The season of navigation last year opened March 29 and closed December 8.

British Tonnage Led

Ocean-going vessels which arrived at Montreal during the 1934 season were classified as follows: British 741, net tonnage 3,006,615; Canadian 680, net tonnage 999,922; foreign 434, net tonnage 1,000,986. The principal foreign nationalities were: Norwegian 251, net tonnage 569,640; United States 52, net tonnage 103,220; Swedish 33, net tonnage 79,742; Danish 27, net tonnage 43,887; German 22, net tonnage 56,713; Italian 18, net tonnage 61,265; Dutch 13, net tonnage 41,201; French 7, net tonnage 17,587; Greek 4, net tonnage 10,975; Finnish 4, net tonnage 7,215.

Passengers carried by the Canada Steamship Lines in their river services increased to 89,548 in 1934 compared with 48,278 in 1933. The ocean passenger business, however, to and from the port, about equalled that of the previous year. There was a small decrease in the number of ocean passengers, and a slight increase in the number of coasting passengers.

Merchandise Handled

Merchandise handled last year totalled 11,325,805 tons. This was an increase of 760 397 tons over 1933 and also was the largest tonnage since the record year of 1928. Imports and domestic commodities both recorded substantial increases, and established new high figures for the port. Due to heavy drops in wheat shipments, however, exports decreased by almost half a million tons. In the past ten years, although the total tonnage handled has increased by more than two million tons, the proportion of the total represented by exports has dropped from 62 per cent to 20 per cent

Import Tonnage Up

For the first time in the port's history import tonnage rose over the five million mark with a total of 5,088,209 tons, an increase of 548,765 tons over 1933. This makes the sixth successive year in which imports have increased. The largest single increase was accounted for by the development of the import movement of foreign grain. Gains were made, also, in imports of petroleum oil, coal, iron ore, sugar, woodpulp, bananas, coke, flour and black plates. The principal imports were as follows: crude petroleum oil 1,821,888 tons, anthracite coal 1,416,787 tons, raw sugar 230,136 tons, bituminous coal 226,823 tons, woodpulp 208,229 tons, rye in bulk 158,633 tons, gasoline 80,377 tons, iron ore 72,753 tons, tin plates 52,573 tons, corn in bulk 50,915 tons, raw fruit 50,346 tons.

Principal Exports

Export tonnage last year totalled 2,329,511 tons. The principal exports were:—wheat in bulk 998,743 tons, flour 202,222 tons, automobiles and parts 116,945 tons, barley in bulk 73,291 tons, lard 61,620 tons, copper rods 57,623 tons, paper 52,911 tons, raw fruit 50,927 tons, cured meats 50,251 tons, lumber 48 540 tons, oats in bulk 45,915 tons, fuel oil 30,574 tons.

Exports of coarse grain, barley and oats, were considerably greater than in 1933, having increased by almost 80,000 tons. Shipments of automobiles and parts were greater by more than 58,000 tons, and of copper, in various forms, by more than 51,000 tons.

Domestic Freight

The most notable increase was shown in domestic merchandise handled, which jumped from a total of 3,223,091 tons in 1933 to 3,908,085 tons in 1934, an increase of 684,994 tons. Principal commodities included in domestic tonnage were:—bituminous coal 1,921,139 tons, gasoline 485,429 tons, fuel oil 346,448 tons, crude oil 337,975 tons, grain for local delivery 165,345 tons, lumber 72,149 tons, lubricating oil 67,344 tons, cement 62,249 tons, refined sugar 55,361 tons, sand 35,326 tons, anthracite coal 28,958 tons.

Large Motor Shipment

One of the largest consignments of automobiles ever shipped from Montreal to South Africa left port during the season. Two cargoes of rubber reached the port from the Dutch East Indies and Singapore. The ss. *Kim*, Russian Soviet ship, arrived from Leningrad with phosphate products, marking the first cargo of this nature from Russia for many years. The ss. *Siren* brought in a cargo of salt from Gydnia, Poland. Nine U.S. coastguard cutters passed through to the Great Lakes, May 19. Two tugs, the *Baymead* and *Bathalum*, sailed through the Lachine Canal and the St. Lawrence, bound for Russia, under the Soviet flag.

Twenty-five tramp ships left the port in ballast to load cargoes at Quebec, twenty at Sorel and three at Churchill.

* * NEWS AND COMMENT * *

Ottawa: E. H. Harrison, Expert Tea Tester, attached to the Department of National Revenue, Customs Division, and stationed at headquarters, has retired on superannuation. Mr. Harrison entered the Customs service as Tea Examiner in 1916. He was born in London, England. L. F. Jackson, Dominion Customs Appraiser, presented Mr. Harrison with an ebony walking stick and a dressing case on behalf of his assembled colleagues.

Niagara Falls: Automobiles crossing via the three international bridges at the port of Niagara Falls in June last numbered 172,508, an increase of 20,730 over June, 1934. Passengers inwards and outwards totalled 720,637, an increase of 80,673. Comparative figures in detail were:—United States automobiles inwards 65,297 (54,828), outwards 58,975 (53,934); Canadian automobiles inwards 24,049 (21,126), outwards 24,187 (21,890); other vehicles inwards 2,890 (3,787), outwards 3,047 (3,989), passengers inwards 360,943 (320,598), outwards 359,694 (319,366).

Sixty-day touring permits issued numbered 12,937, decrease 233; forty-eight hour permits 52,145, increase 10,067; traveller's vehicle permits 189, decrease 7; permits issued Canadian cars outwards 7,515, increase 1,335. Six months permits issued in June last totalled 56.

Edmonton, Alberta: J. W. Shera, Collector, retired on superannuation July 1, 1935, after 23 years service. At the farewell dinner tendered Mr. Shera, District Inspector Herbert Legg presented both the retiring Col-

Niagara Falls. Falls View Bridge.

lector and Mrs. Shera with a travelling bag on behalf of the Customs and Excise staffs. J. E. Lee, senior member of the staff, in a short address referred to the good fellowship that at all times had existed between the Collector and his officers. J. W. Duke, president of the Customs and Excise Officers' Association, was master of ceremonies.

The port of Edmonton collected $1,747,249 in Customs-Excise revenue in the past fiscal year. This compares with $1,398,791 collected in 1933-34, showing a net increase of $348,458. Receipts in detail for the respective periods were:—import duty $784,317 (596.135), sales tax on imports $161,346 ($116,166), Excise tax $81,697 ($79,793), Excise tax, domestic, $428,135 ($434,749), Excise duty $290,627 ($170,834), sundry collections $1,127 ($1,115).

Customs entries received in the respective years totalled 13,838 (11,709); Excise tax entries 3,731 (3,651), Excise duty entries 967 (657), railway manifests 6,007 (5,260).

Collections at the Customs postal branch last year amounted to $37,843, an increase of $4,959 over 1933-34. Parcels received numbered 39,889, an increase of 4,881. At the Customs express branch collections totalled $27,254, increase $4,847; parcels received 5,081, increase 1,023.

On July 4 of this year, over 27,000 automobiles were handled by Customs officers at the Peace Bridge and 3,400 over the ferry, a total of over 30,000 for the day. It was the second heaviest day since the bridge opened. This illustration shows incoming automobiles approaching the Canadian Customs for examination, with 13 lines open on July 4.

Hamilton, Ont.: At the port of Hamilton, Customs-Excise revenue in the past fiscal year showed a net gain of $1,538,818 over 1933-34. Totals for the respective periods were $11,484,485 and $9,945,667. Receipts in detail for 1934-35 were:—Import duty $3,029,550, increase $333,986; sales tax on imports $197,684, increase $38,166; Excise tax on imports $695,046, increase $22,956; Excise tax, domestic $3,903,813, increase $600,217; Excise duty $3,655,475, increase $543,938; sundry collections $2,917, decrease $445.

Ferry between Fort Erie and Buffalo.

Collections at the Customs postal branch, Hamilton, amounted to $89,711 in 1934-35 as against $73,870 collected in 1933-34, an increase of $15,841. Parcels received totalled 36,376 compared with 34,298, increase 2,078; entries 3,427 compared with 3,157, increase 270. At the Customs express branch collections totalled $183,262 in the past fiscal year compared with $160,275, an increase of $22,987. Parcels received numbered 23,596, as against 20,494, increase 3,102; entries 3,945, as against 3,547, increase 398.

Tonnage handled at Hamilton harbour during the past fiscal year, compared with 1933-34, was: coal 1,285,507 tons (1,222,340 tons), ore 477,919 tons (124,909 tons), gasoline and oil 139,253 tons (127,371 tons), package freight 78,658 tons (77,029 tons), miscellaneous freight 123,814 tons (109,222 tons); total tonnage 2,105,151 (1,660,871).

Regina, Sask.: Customs-Excise revenue collected at the port of Regina, during 1934-35, amounted to $1,305,412 as against $1,113,481 collected in 193334, a net increase of $191,931. Receipts in detail were: Import duty $522,585, increase $44,917; sales tax on imports $108,146, increase $14,993; Excise tax on imports $86,-

532, decrease $12,999; Excise duty $326,392, increase $116,649; Excise tax, domestic, $260,138, increase $28,189; sundry collections $1,619, increase $182. Customs duty entries for the respective fiscal years totalled 9,600 and 9,106; Excise duty entries 1,582 and 1,393; Excise tax entries 1,866 and 1,914.

Collections at the Customs express branch, Regina, totalled $24,759 in 1934-35 compared with $22,430 in 1933-34, an increase of $2,329. Entries numbered 727, compared with 679. At the Customs postal branch, $22,771 was collected in the past fiscal year, as against $19,590, increase $3,181. Entries numbered 1,744 compared with 1,770.

Calgary, Alta.: A comparative statement of Customs-Excise revenue collected at the port of Calgary, for the years 1934-35 and 1933-34, gives the following:—

Total revenue $1,635,629 ($1,524,837), made up of import revenue $800,182 ($765,246), Excise duties $337,794 ($207,181), Excise taxes $497,653 ($552,409), net increase $110,792.

Receipts at the Customs postal branch amounted to $49,419 in the past fiscal year compared with $43,906 collected in 1933-34, an increase of $5,513. At the Customs express branch receipts totalled $17,129 compared with $18,028, a decrease of $899.

Toronto: Business transacted at the Customs express branch, Toronto, during the month of June last increased at all points compared with June, 1934. Totals for the respective months were:—collections $171,826 ($169,002), packages received 26,686 (25,240), entries 2,776 (2,653). At the Customs postal branch collections totalled $56,886 ($59,936), packages received 25,200 (22,008), entries 2,136 (2,405).

At the Leaside Customs Air Harbour 31 aeroplanes, inwards and outwards, reported in June last, carrying a total of 30 passengers. This compares with a total of 23 aeroplanes reported and 30 passengers carried, in June, 1934.

Montreal: Revenue collected at the Customs express branch, Montreal, in June last, amounted to $123,448 as against $131,802 collected in June, 1934. Parcels delivered totalled 8,892, entries received 1,759. At the Customs postal branch collections amounted to $53,229 compared with $54,643 collected in June, 1934. Packages received numbered 20,499, packages delivered 19,909, entries cleared 1,570.

* QUESTION BOX AND LETTER BAG *

The following questions were asked in the last number:—

(1) Tariff Item 690A permits free entry for casual donations sent by friends, with certain exceptions, when the duty otherwise payable does not exceed one dollar *in any one case*. In some instances, when examining parcels such as Christmas gifts there are several gifts marked for different relatives in the family enclosed in one box. The duty on the combined gifts would exceed one dollar but taken separately the duty would not exceed one dollar *in any one case*. Would these gifts be considered as casual donations on which the duty does not exceed one dollar *in any one case* under Tariff Item 690A?

(2) Instruction 10 of Memorandum 10 (Revised) states that the discontinuance by a licensee of the active business of a Customs House broker at the port where such licence is issued will constitute a sufficient reason for revocation thereof. In the event of a broker discontinuing active business temporarily, who declares his intention of resuming at a later period, should the Department be requested by the Collector to revoke the licence?

(3) In view of the development of international aeroplane traffic will the Review outline the procedure regarding reporting inwards and outwards?

The answers are:—

(1) Yes.

(2) If a Customs House broker discontinues active business temporarily, but declares his intention to the Collector of resuming later, a request to the Department that the licence be revoked should not be made until it is evident that the broker does not intend to resume active business.

(3) Under Section 96 of the Air Regulations every aircraft entering Canada from abroad shall make its first alighting at a Customs Air Harbour. In actual practice,

however, having regard to the distances which separate many of the air harbours, the Department does not object to aeroplanes arriving from a foreign country alighting at a flying field within the jurisdiction of a Customs port of entry, providing always that the pilot before taking off from a point in a foreign country advises the Collector of Customs at his intended destination of the time and place of arrival, in order that an officer may be detailed to meet the machine, conduct the customary examination, and accept report inwards. In such cases the Department requires the parties accommodated to repay the officer's expenses in proceeding to and from the flying field.

In those cases in which tourists travel by aeroplane, Permit Form C. 13 is issued. Foreign aircraft which are flying in Canada under this permit are required to report inwards and outwards at each Customs port at which they may touch, but are exempt from reporting when flying solely within the jurisdiction of a port. Reports inwards and outwards referred to herein do not, however, require the attendance of an officer at the flying field, but may be made in person at the Customs office by the pilot or owner of the machine. The permit form is required to be surrendered to the Customs officer at the Customs port at which final report outwards is made and clearance is obtained for a foreign destination.

A Suggestion

T. E. Lee of the Customs-Excise staff, Montreal, writes:—

Through the columns of your interesting and instructive journal, may I suggest that at each port there be kept a library of memoranda, appraisers' bulletins, circulars, Customs tariff, excise act, customs act, etc., to which the general staff might have easy access, and be encouraged to consult and study at their leisure.

Many appraisers might resent their files being open to the staff, but an independent set as outlined above, possibly a duplicate set in the care of the Chief Clerk, would, I feel sure, be studied earnestly by many officers anxious to acquire more knowledge of, and promotion in, the Department.

Editor's Note.—This seems to be a reasonable suggestion, and will receive consideration.

An Overtime Question

This question was asked in a recent number:—

What amount of overtime would an officer who accompanies vehicles (motor trucks) laden with goods under Section 8 of Memo. 8, Series D, be entitled to? His regular hours of duty at the office are 8 hours. Afterwards he goes out on the road for several hours. Would he be entitled to only two hours overtime, or would he be entitled to the number of hours work performed after his regular office hours?

Editor's Note.—The amount received for overtime will cover the time the officer was engaged outside of his regular office hours (vide Chief Accountant's memorandum to Collectors dated October 1st, 1934).

Race Horses and Trucks

Ernest Ansell, Collector at Chatham, Ontario, writes:—

Advice is requested through the medium of the Review on the following subject.

A non-resident of Canada arrives at an interior port with a truck of foreign origin carrying horses for competition in race track meets in Canada. He passes the border with a permit to proceed to a definite destination. Upon completion of the races at this particular place, he desires to take part in races at other points in Canada, using the same conveyance for transporting the horses and racing equipment.

The question is, is he permitted to use this conveyance to transport the horses and equipment from place to place in Canada, or is this procedure to be considered as taking on goods at one place in Canada and discharging them at another place in Canada, which is not allowed?

If he is allowed to proceed as suggested above would he proceed on his original permit issued at the border, or would the interior port cancel this permit by issuing another permit to allow him to proceed to another destination?

Editor's Note.—Specially constructed motor vans used for the conveyance of horses, imported to participate in trotting and pacing races only, are admitted under Traveller's Vehicle Permit, Form E. 50-B, upon the required guarantee bond being furnished, such permit being issued for a period of 90 days and endorsed so that the same may be used for travelling from place to place in Canada. The use of trucks of foreign origin for travelling from place to place in Canada carrying horses for jockey races is not permitted under this regulation and, accordingly, trucks or vans carrying other than trotting or pacing race horses which arrive at an interior port under convoy, as provided in Section 7 of the Traveller's Vehicle regulations, are required to proceed directly outwards under convoy, and may not be permitted to proceed to another Canadian port. The horses conveyed inward thereby may, of course, go forward by bonded carrier to another port, but not in the foreign or non duty paid vehicle in which they arrived.

JUST AMONG OURSELVES

JULY-AUGUST

ADDITIONS

Quebec

Hull: J. E. Rainville, Customs Excise Clerk.

Montreal: C. A. Boutet, Office Boy; J. W. Tremblay, Customs Truckman.

Sherbrooke: V. R. Spearing, Clerk, Grade 1.

Ontario

Amherstburg (West Dock, Pelee Island): H. K. Quick, Sub-Collector of Customs and Excise, (L.S.)

Hamilton: A. W. Erskine, Customs Excise Clerk; W. J. Heath, Customs Excise Examiner; C. W. Hubbard, Customs Excise Examiner; J. F. Jardine, Customs Excise Clerk.

Hamilton (Oakville): F. J. McCallum, Sub-Collector of Customs and Excise, Grade 1.

Toronto: R. C. Evis, Office Boy; F. M. MacDonald. Office Boy; J. A. Robb, Office Boy; F. W. Robinson, Office Boy; A. D. Ross, Office Boy; W. N. Rutter. Office Boy; Wm. Sharpe, Office Boy; M. A. Sufrin, Office Boy; H. I. Feldman. Typist, Grade 2.

British Columbia

Vancouver: L. G. Hodge. Office Boy.

Vancouver (Powell River): H. Rose. Customs Excise Examiner, Grade 1.

Audit

St. Catharines, Ont.: C. M. Wood. Excise Tax Auditor.

Toronto, Ont.: Miss J. Macdonald. Stenographer. Grade 2; Miss L. R. Hardy. Stenographer, Grade 1.

Calgary, Alta.: Miss A. M. Stephens. Stenographer. Grade 1.

Investigation Drawbacks

London, Ont.: P. P. Last, Typist, Grade 2.

Investigation Values

Chicago, Ill.: Miss E. S. Mather. Stenographer. Grade 2.

DEDUCTIONS

Nova Scotia

Barrington Passage (Wood Harbour): F. E. MacDonnell. Customs Excise Enforcement Officer (retired).

North Sydney (Sydney Mines): Roderick MacDonald. Sub-Collector of Customs and Excise. Grade 1 (superannuated).

New Brunswick

St. John: W. M. Campbell, Assistant Registrar of Shipping (superannuated); A. C. Powers, Computing Clerk (superannuated).

Quebec

Montreal: J. R. Marcotte, Customs Express or Postal Superintendent (superannuated); J. B. A. Vallee, Customs Truckman (superannuated).

Ontario

Ottawa: W. H. J. Cox, Customs Excise Examiner (superannuated).

Toronto (West Toronto): Henry Poad, Customs Truckman (deceased).

Whitby: John Parker, Collector of Customs and Excise, Grade 1 (deceased).

St. Catharines: H. W. Hodgins, Collector of Customs and Excise, Grade 3 (retired).

Alberta

Edmonton: J. W. Shera, Collector of Customs and Exice, Grade 4 (superannuated).

British Columbia

Vancouver: G. E. Adams, Assistant Registrar of Shipping (retired); E. M. Bradner, Customs Express or Postal Superintendent (superannuated); F. T. Harrop, Computing Clerk (superannuated).

ADMINISTRATIVE

R. S. McLeod, Clerk, Grade 3 (superannuated).

TRANSFERS

W. A. G. Pennylegion, from Customs Excise Examiner. Guelph. Ont., to Customs Excise Examiner. Seaforth, Ont.

Archibald Crozier, from Customs Excise Examiner. Victoria. B.C. to Sub-Collector of Customs and Excise, Grade 1, Port Alberni, B.C.

PROMOTIONS

Investigation Values (Chicago, Ill.) Chas. H. Jones. from Assistant Investigator of Values to Investigator of Values.

DISMISSALS

Montreal, Que.: J. N. A. Gibeault. Clerk, Grade 1 (for having extracted from the mails an envelope containing sheet music which was appropriated to his own use).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,552,259 05	6,498,757 31		
Less Refunds and Drawbacks	651,945 46	667,695 54		
Net	5,900,313 59	5,831,061 77		69,251 82
EXCISE TAXES	10,812,532 69	10,214,779 18		
Less Refunds and Drawbacks	177,732 44	201,319 00		
Net	10,634,800 25	10,013,460 18		621,340 07
EXCISE DUTIES	4,173,385 86	4,169,092 95		
Less Refunds and Drawbacks	32,307 72	33,223 15		
Net	4,141,078 14	4,135,869 80		5,208 34
SUNDRY COLLECTIONS	70,504 59	55,222 74		
Less Refunds and Drawbacks	1 00	16 50		
Net	70,503 59	55,206 24		15,297 35
Net Totals	20,746,695 57	20,035,597 99		711,097 58
Net decrease				711,097 58

TOTALS FOR FOUR MONTHS

—	1934–35	1935–36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	29,523,520 68	27,368,249 36		
Less Refunds and Drawbacks	2,744,212 33	2,957,737 48		
Net	26,779,308 35	24,410,511 88		2,368,796 47
EXCISE TAXES	35,150,448 67	33,134,699 93		
Less Refunds and Drawbacks	765,169 69	959,599 22		
Net	34,385,278 98	32,175,100 71		2,210,178 27
EXCISE DUTIES	14,038,721 97	15,377,809 45		
Less Refunds and Drawbacks	181,147 86	236,604 62		
Net	13,857,574 11	15,141,204 83	1,283,630 72	
SUNDRY COLLECTIONS	252,949 83	247,535 81		
Less Refunds and Drawbacks	20 30	5,642 15		
Net	252,929 53	241,893 66		11,035 87
Net Totals	75,275,090 97	71,968,711 08	1,283,630 72	4,590,010 61
Net decrease				3,306,379 89

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JULY 1934, AND JULY 1935.

—	July 1934	July 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,862,667 72	3,843,294 27	*19,373 45*	

TOTAL FOR FOUR MONTHS

—	1934–35	1935–36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	42,632,980 89	58,407,904 83		15,774,923 94

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY; AND THE FOUR MONTHS ENDED JULY, 1934 AND 1935

—		July, 1934		July, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			56,121,112		56,239,187
Total Exports (Foreign Produce)			665,554		1,547,051
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	12,979,231	10,425,535	9,158,035	7,213,629
Wheat flour	Brls.	408,028	1,475,979	395,232	1,459,983
Fish	Cwt	227,177	2,440,144	226,967	2,095,636
Furs	$		940,554		835,267
Meats	Cwt.	124,268	1,944,969	135,592	2,114,758
Cheese	Cwt.	78,345	846,442	53,607	581,724
Planks and boards	M ft.	140,000	2,707,646	101,926	2,248,599
Wood pulp	Cwt.	1,109,983	2,180,952	967,909	2,128,188
Newsprint	Cwt.	4,256,897	7,263,463	4,389,222	7,446,820
Automobiles and parts	$		2,559,266		2,008,501
Copper, partially manufactured	Cwt.	218,594	1,676,932	340,492	2,469,015
Nickel, unmanufactured	$		2,644,587		3,309,088
Imports entered for consumption—Free goods			20,155,003		24,094,965
Imports entered for consumption—Dutiable goods			23,989,506		24,318,815
Total imports entered for consumption			44,144,509		48,413,780

—		Four months ended July, 1934		Four months ended July, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			203,648,032		207,808,429
Total Exports (Foreign Produce)			2,371,464		4,008,534
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	53,997,024	40,745,220	32,669,951	26,731,219
Wheat flour	Brls.	1,671,438	5,809,896	1,484,921	5,661,789
Fish	Cwt.	679,303	6,316,228	704,474	6,019,519
Furs	$		2,933,121		3,214,249
Meats	Cwt.	568,783	8,276,379	551,223	8,188,257
Cheese	Cwt.	118,748	1,315,173	85,484	979,920
Planks and boards	M ft.	437,376	8,620,638	425,109	8,227,932
Wood pulp	Cwt.	3,882,698	8,140,472	4,172,596	8,849,631
Newsprint	Cwt.	15,882,485	27,017,796	16,909,620	28,728,774
Automobiles and parts	$		8,434,681		9,870,235
Copper, partially manufactured	Cwt.	1,027,961	8,050,049	1,241,671	8,861,854
Nickel, unmanufactured	$		10,773,309		10,728,499
Imports entered for consumption—Free goods			76,896,451		85,211,214
Imports entered for consumption—Dutiable goods			101,135,309		101,110,704
Total imports entered for consumption			178,031,760		186,321 918

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The National Revenue Review

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QUESTION BOX

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Vol. VIII — No. 12

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The Honourable J. Earl Lawson, K.C., Minister of National Revenue

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Completes Its Eighth Year

WITH this number the REVIEW completes its eighth year of continuous monthly publication. In October, 1927, the first issue appeared, the then Minister being Hon. W. D. Euler. It has been carried on in the ensuing years under the late Hon. E. B. Ryckman, Hon. R. C. Matthews, who retired recently, and the present Minister, Hon. J. Earl Lawson. Many changes have taken place in the Department since its first modest appearance on the stage of government publications. Old familiar figures have disappeared, some by the door of superannuation, and many have embarked on the solitary and unreturning voyage. The Department is assured frequently that the REVIEW is of real service to the staff throughout Canada and to the press and business interests generally. The willing co-operation of Collectors and other officers has lightened the task of the *Editor* and is much appreciated. The REVIEW has always stressed the importance of tact and courtesy on the part of officers in their dealings with the public and it has tried to provide a friendly medium for the exchange of views, the explanation of difficult points of procedure, and the imparting of information in a non-technical and readable way. That policy will be continued and the *Editor* welcomes articles of departmental interest.

Conscience Money

THE Commissioner of Income Tax has received through the office of the Dominion Bookkeeper, the sum of $6.21 enclosed with the following note.—"Minister of Finance. I enclose herewith Conscience Money, income tax, to the amount of six dollars and twenty-one cents in cash and stamps." The envelope was postmarked Ottawa, August 15, 6 p.m., 1935.

Good Shipping Season at Montreal

SHIP movements at the port of Montreal, from the opening of navigation to July 31, 1935, exceeded those of the corresponding period of last year by a fair margin. Totals for the respective periods were:—Ships cleared for sea 391 (366), entered from sea 516 (473); ships cleared coastwise 679 (657), entered coastwise 544 (547).

Bushels of grain received in the above periods totalled 28,473,178 (26,249,211); bushels of grain delivered 25,077,002 (26,271,018); elevator stock 12,617,071 (6,860,695). Canadian grain received totalled 9,485,325, delivered 15,414,772; foreign grain delivered 9,662,230.

Old St. Lawrence Sweeping to the Sea

ONE of the most picturesque sections of Eastern Ontario is to be found in that portion of the King's highway No. 2 from Gananoque to Cornwall. The lordly St. Lawrence on the right is never far distant from the road, and to the left are the thriving homesteads and fruitful orchards of the oldest portion of Ontario from the point of settlement. It was the privilege of the *Editor* recently to make once again this trip by motor and although it was familiar ground the stately river with its shipping and the rolling verdant countryside charmed and thrilled him as in days of old. The purpose of his leisurely jaunt was to see for himself the way in which the incoming tourists were handled, to discuss with Collectors and officers the regulations covering the entry of automobiles, and to ascertain at first hand how the enlarged privileges extended to visitors were regarded by those for whose benefit they were framed. In the hope that an account of this personal contact with border officers on the St. Lawrence may be of interest to those in other parts of the Dominion, this brief article is written.

Let us begin at Gananoque, where there is a ferry service to and from Clayton, New York, in the very heart of the Thousand Islands. Rockport has a similar service to and from Alexandria Bay. There is considerable incoming and outgoing travel at these points. After leaving Mallorytown the road reveals glimpses of the river and from Brockville eastwards it is always in sight. Brockville is a busy Customs port, well administered, and staffed by courteous and efficient officers. A modern ferry operates on an eighteen-hour schedule between Brockville and Morristown, N.Y. Tourists entering Canada at Brockville are bound chiefly for the Rideau and Charleston lakes and the upper St. Lawrence resorts. Brockville is the gateway of the Thousand Islands and thousands take the islands trip during the season. This year so far the number of tourists entering at the port of Brockville is well in advance of last year, and W. R. Bannerman, the Collector, stated that the outlook for a successful season was very promising. Many expressions of approval concerning the enlarged regulations pertaining to tourists' automobiles are being made by those entering at this port. Although it is not the intention to clutter up this article with statistics it may be mentioned that the number of automobiles handled at the port of Brockville during this year to August 10 totalled 12,236. This compares with 11,065 handled during the same period of 1934, a gain of 1,171. Cars entered and cleared under 60-day permits 6,661, under travellers' vehicle permits 302, for periods of 48 hours or less 1,972, Canadian cars exported for touring purposes 3,301.

Between Brockville and Prescott, the highway skirts the banks of the river. The road is an undulating one, a series of little hills. The *Editor* paused for a few moments at the historic Blue Church Cemetery to pay his annual visit to the grave of his old Minister the late Hon. J. D. Reid. Then a few miles on to Prescott, where J. B. White is Collector. Here is a favourite spot for crossing from the United States to Canada and vice versa, and as it was a busy day we watched the work of the Customs officers. It was performed with courtesy and dispatch. There were no undue delays but careful scrutiny was made of all automobiles. The woman officer spotted two Canadian girls who came over after spending the morning in Ogdensburg. They told the male officer they had purchased nothing and had nothing to declare. The lady searcher found new articles of attire, and so on, worn under their clothing, and one girl wore a new woollen bathing suit beneath her dress.

The new dock which the Dominion government is completing at Prescott is 150 by 200 feet and there is ample accommodation for the large ferries. Mr. White, the Collector, informed us that there was a gain of 4,250 automobiles handled from January 1 to August 10 over the same period last year. The respective totals were 24,263 and 20,013. These were made up as follows: cars entered under 60-day touring permits 9,703, under travellers' vehicle permits 464, for periods up to 48 hours 8,224, Canadian cars exported for touring purposes 5,872.

Through the old-world villages of Cardinal and Iroquois to Morrisburg the highway is in the St. Lawrence canals zone. It is a picturesque drive with tourist homes dotting both sides of the highway many of them filled with patients from all parts of the continent attending the Doctor Locke clinic. Morrisburg has ferry connection with Waddington, New York, and is largely patronized. Here again an opportunity was afforded of observing the manner in which officers performed their duties. The work was well done and for some time the officers did not know that they were being observed by "someone from headquarters." Mr. LaZerte, the Collector, spoke of the many appreciative comments regarding the revised regulations. It was interesting to watch the automobiles coming off the ferry many of them carrying badly crippled people with wheel chairs and other paraphernalia of sickness, all headed for Williamsburg with the hope of a cure lighting up their pain-drawn faces.

From Morrisburg to Cornwall the highway is never far from the river. At the Long Sault the roar of the rapids can be heard for a considerable distance and one of the daily sights during the summer season is to watch the *Rapids King* enter the turbulent waters and go through the seething white capped rollers. Mille Roches, Moulinette and other French names tell of the proximity of the Quebec border. At the Customs port of Cornwall we were courteously received by the Collector, E. J. Cleary, and had an opportunity of seeing the manner in which incoming and outgoing travel is handled at the international bridge which was opened for highway traffic on May 17, 1934.

While the actual automobile traffic crossing at the bridge between the dates May 17 and August 10, 1935, shows a slight decrease compared with the same period of 1934, the real tourist traffic shows a considerable increase. Mr. Cleary stated that last year for a couple of months after the opening of the bridge the traffic was largely local from both sides of the border. The total number of automobiles incoming and outgoing, handled from May 17 to August 10, 1935, was 23,228, compared with 24,290 handled in the corresponding period of 1934.

These friendly visits with their personal touch from headquarters were well worth while and were appreciated by the staffs at the various ports from Gananoque to Cornwall. An opportunity was afforded of discussing on the spot the regulations and receiving suggestions for making straight the path of tourists. At all the places visited it was pleasing to find that courteous and efficient service was rendered by Customs officers. And so good-bye for the time being to the old St. Lawrence sweeping to the sea.

Busy at Rock Island

FOREIGN automobiles entered on 60-day touring permits through the port of Rock Island, Quebec, from January 1 to August 9, this year, have increased by 23 per cent over the same period of 1934, and 48 per cent over the same period of 1933. E. J. Struthers, Collector, states that even the number of tourists entering through his port en route for the Gaspe is heavier this year than last when the Cartier celebrations were on.

Mr. Struthers reported an interesting case of a tourist who entered recently, handling his car with ease and signing his own permit form in spite of the loss of both arms. He operated his car by means of cup-shaped fixtures on the steering wheel, gear shift lever and brake. He signed the permit form in this way. On the stump of one arm there was a wide rubber band. The tourist picked up the pencil with his teeth, inserted it in the band and signed his name clearly and rapidly.

Tariff Change by Order in Council

BY Order in Council (P.C. 2484), dated 15th August, 1935, passed under the authority of Section 11 of the Customs Tariff, it is ordered that the products of the British possessions hereinafter defined and described be granted the tariff treatment hereunder indicated:

"Grapefruit Juice, the product of the British West Indies, when imported direct from the country of production. ....
British Preferential Tariff—Free."
(To be designated as Tariff Item No. 152d).

The Order in Council referred to is effective on and after 31st August, 1935, the date of publication in the *Canada Gazette.*

Tricks in all Trades

THERE are tricks in all trades. An Excise seizure of unusual interest was effected recently in the province of Quebec, when several large stills were unearthed. The stills, complete but unused, were set up in isolated farm houses in different parts of the province. After the first still had been discovered the officers unravelled an ingenious scheme to extract money under false pretences. The scheme worked as follows: The "promoter" stayed in the background until one of his two agents had found a good prospect, generally a farmer with money in the bank, and had awakened a real interest. Then a plan was outlined to the prospect in which he was to pay his share in buying a still and combine with the other three to form a ring to finance its operation. A substantial sum was named as the farmer's contribution to be paid into the ring after the erection of the still. Once the still was installed and the money paid over, the promoters informed the R.C.M. Police or the Quebec Liquor Commission of the location of the still. The farmer who had supplied the money was told of the seizure, and it was represented to him that someone evidently had betrayed them and that consequently all money contributed was lost. The promoters then left to operate in another district. Six stills in all were located and seized.

Departmental Rulings

THE "Adrian" X-Ray Shoe Fitter, per illustration, an X-Ray machine employing the Coolidge X-Ray tube and fluoroscope screen, fitted into a cabinet, used for viewing the bones of the feet. Tariff item 476.

Power milk coolers for dairying purposes. Tariff item 427c, whether or not used with a pasteurizer.

The book, "American Lawyers Annual," published by a company of the same name in Cleveland, Ohio. Tariff item 171.

Leather blotters (so-called), per sample, made of tooled leather and lined with a fancy fabric, with a pocket on one side, apparently for holding writing paper and envelopes, and the other side equipped with four triangular re-inforced fabric corners for the holding of a blotter, the whole, when folded, being 11¾ inches by 9½ inches. Tariff item 623.

Canadian Trade in July

CANADA'S imports in July of this year amounted in value to $48,415,000 compared with $44,144,000 in 1934 and $35,698,000 in 1933, an increase over 1934 of $4,271,000 or 9½ per cent and over 1933 of $12,717,000 or 35½ per cent.

During the twelve months ending July the Dominion's imports amounted to $530,738,000 compared with $489,129,000 in 1933-34, an increase of $41,609,000 or 8½ per cent, and compared with $378,475,000 in 1932-33, an increase of $152,263,000 or 40 per cent.

Canada's domestic exports in July amounted to $56,239,000 compared with $56,121,000 in 1934 and $51,345,000 in 1933, an increase of $118,000 or 0·2 per cent over 1934 and $4,894,000 or 9½ per cent over 1933.

During the twelve months ending July the Dominion's domestic exports amounted to $664,036,000 compared with $620,091,000 in 1933-34, an increase of $43,945,000 or 7 per cent, and compared with $486,128,000 in 1932-33, an increase of $177,908,000 or 36½ per cent.

The Dominion's total trade in July amounted to $106,201,000 compared with $100,931,000 in 1934 and $87,564,000 in 1933, an increase over 1934 of $5,870,000 or 5 per cent and over 1933, $18,637,000 or 21 per cent.

During the twelve months ending July, total trade of Canada amounted to $1,204,069,000 compared with $1,116,046,000 in 1933-34, an increase of $88,023,000 or 7½ per cent, and compared with $870,621,000 in 1932-33, an increase of $333,448,000 or 38 per cent.

Canal Traffic in July

TOTAL freight on the Welland Ship Canal in July, 1935, showed a decrease from 1,334,376 tons a year ago to 1,128,021. All grains recorded decreases. Traffic on the St. Lawrence canals increased from 977,261 to 1,007,428 tons. Through the Sault Ste. Marie canals freight decreased from 7,522,124 to 7,503,013 tons.

Where Excise Collections Increased

INCREASED excise duty collections on cigarettes, cigars and manufactured tobacco were recorded in July, 1935, over those of July, 1934. The comparative statements are:—

Comparative statement of excise duty collections during the months of July, 1934, and July, 1935:—

July, 1935, spirits potable, $480,705; July, 1934, $551,749. July, 1935, spirits, non potable, $75,106; July, 1934, $75.359; July, 1935, malt, $819,732; July, 1934, $895,941. July, 1935, cigars, $34,670; July, 1934, $31,775. July, 1935, cigarettes, $2.064,059; July 1934, $1,888,290. July, 1935, manufactured tobacco, $414,995; July, 1934, $385,529. July, 1935, foreign raw leaf tobacco, $279,137; July, 1934, $313,391. July, 1935, beer, $38,347; July, 1934, $57,611. July, 1935, licences. $107; July, 1934, $353. July, 1935, validation fee, $27,681; July, 1934, $16,179. July, 1935, malt syrup, $17,025; July, 1934, $53,865. July, 1935, total, $4,251,569; July, 1934, $4,270,046.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1934, and July, 1935:—

July, 1935, tobacco, cut, 1,644,869 pounds; July, 1934, 1,495,730 pounds. July, 1935, tobacco, plug, 366,413 pounds; July, 1934, 367,317 pounds. July, 1935, cigarettes, number 515,995,050; July, 1934, 472,042,400. July, 1935, cigars, number 11,751,025; July, 1934, 10,773,621. July, 1935, snuff, 63,881 pounds; July, 1934, 65,246 pounds. July, 1935, foreign raw leaf tobacco, 685,684 pounds; July, 1934, 776,670 pounds.

Painting the Lily and Adorning the Rose

THIS is a story concerning those mysterious aids to beauty employed by the fair sex, revealed by the prosaic statistics of trade. Cosmetics, perfumery and toilet preparations imported during the past fiscal year amounted to $429,737, the greater part coming from the United States and the United Kingdom. Other countries represented included France, Germany and Japan. This shows a decrease from the total of five years ago when Canada's imports of this kind amounted to nearly a million and a half dollars. Probably the depression had something to do with it.

The use of cosmetics, according to some information on the subject which the *Editor* came across recently, probably originated in the East, although the only definite knowledge of their early use and preparation has been preserved in Egypt. Toilet articles and unguents were buried with Egyptian kings. Some of these in museums to-day date back to 3500 B.C. Alabaster vases taken from Tutankhamun's tomb, contained quantities of aromatics which were still fragrant. Egyptian ladies enhanced their beauty by use of crude paints, these practices reaching their zenith in the time of Cleopatra.

The Romans showed little interest in cosmetics during their early history, but later, through their contact with the Greeks, became familiar with their use. Among the many things they used were white lead, and chalk to whiten the skin; Egyptian kohol for the eyelids and lashes; pumice-stone for whitening the teeth. Ladies of the Roman court devised a method for bleaching their hair by means of a kind of soap which came from Gaul.

Crude cosmetics were prized by the early Britons. Importation of toilet articles from the East dates from the time of the Crusades. These preparations rapidly grew in favour until the time of Queen Elizabeth when strongly perfumed boxes called "sweet coffers" were a necessary part of the furniture of court ladies. A recipe for making a beautiful complexion in Elizabeth's day was to take first a very hot bath to induce excessive perspiration, and to follow this up by washing the face with plenty of wine to make it fair and ruddy. This was an expensive recipe even in those days, and when Mary Queen of Scots took to bathing in wine she had to apply for an increased allowance. Elder ladies of the court soon followed this luxurious habit, while the younger ladies had to be content with milk baths. Both men and women of the court adorned themselves with powder, paste and patches.

With the advent of the Commonwealth such luxuries were frowned upon, but once more came into favour with the restoration of Charles II. Milk baths were now considered indispensable to beauty as was also the practice of powdering the hair. This latter custom, however, was soon dropped. By the 17th century cosmetics were used to such an extent by nearly all classes that in 1770 a bill was introduced into the English Parliament which contained the following drastic provision:—

> That all women of whatever age, rank, profession or degree, that shall, from and after such Act, impose upon, seduce and betray into matrimony, any of His Majesty's subjects, by the scents, paints, cosmetic washes, artificial teeth, false hair, Spanish wool, iron stays, hoops, high heeled shoes, bolstered hips, shall incur the penalty of the law in force against witchcraft and like misdemeanors and that the marriage, upon conviction, shall stand null and void.

The cosmetics vogue spread rapidly throughout France and Italy. Creams of vanilla and cacao and almond paste were imported from Spain and were used to whiten the skin. Louis XIV did not approve of all this artificial enhancement of beauty and for a time cosmetics fell into disuse, but they were revived under the Regency. The Emperor Napoleon I liked the artistic refinements of his time and the Empress Josephine is known to have imported quantities of cosmetics from Martinique.

It appears that cold creams were used in Europe, where they were manufactured since the first century A.D., almost exclusively in connection with massage or as cleansing agents. Their use, not only as a foundation for "make-up," but also as a protection against cold weather, probably originated amongst the North American Indians, who, one authority states, "greased the whole body with fat to serve as a ground for the paint." Indeed amongst the Indians there was a highly developed technique of body painting and knowledge of dyes and pigments. In the southern American colonies cosmetics were widely used. Even in Quaker Pennsylvania they were used evidently to some extent as there was entered on the statute books of that colony the notorious Act of 1770, by virtue of which a marriage might be annulled if it could be proven that the wife had, in courtship, deceived and misled her prospective husband by using cosmetics.

Canada's Place in the British Market

CANADA had first place in the British market in imports of wheat in the first six months of 1935 with 16,214,262 cwt., Argentine being second with 14,702,776, Australia third with 9,221,482 and Roumania fourth with 353,886. British imports of wheat have declined considerably in the last two years and in the first half of 1933 sales by Canada amounted to 24,983,149 cwt., Australia 17,176,058 and the Argentine 13,477,969.

Tea and Coffee Imports Increased

THERE was a spectacular rise in the import of tea in June, 1935, as compared with June last year. The amount was 2,612,798 pounds valued at $575,984, as compared with 858,622 at $209,522. Tea from India amounted to 1,528,697 pounds and from the United Kingdom 745,866.

Green coffee imports during June amounted to 3,447,303 pounds valued at $312,898 as compared with 2,713,620 at $305,289 in June, 1934. The supply came from 14 countries, the larger contributors being as follows: British East Africa 869,919, Jamaica 805,159, Brazil 754,169, Colombia 658,169, Mexico 94,501, United Kingdom 54,970, Trinidad and Tobago 53,720, Venezuela 40,074, and British India 33,600 pounds.

Export of Wheat and Flour

THE July, 1935, export of wheat amounted to 9,158,035 bushels, of the value of $7,213,629, the average export price being 78·8 cents. In July last year the export was 12,979,231 bushels at $10,425,535, at an average export price of 80·3 cents. The export of wheatflour in July totalled 395,232 barrels valued at $1,459,983, at an average price of $3.69. During July last year 408,028 barrels were exported at a value of $1,475,979, the average export price being $3.62.

In the Days of Old

THE *Editor* received recently a small pocket edition of *Instructions for Officers of Her Majesty's Customs, of the Dominion of Canada, approved by Order in Council, 14th June, 1875.* It was issued at Ottawa by authority of Hon. Isaac Burpee, Minister of Customs, and James Johnson, Commissioner of Customs.

Under the heading *General Instructions* it was stipulated that all Customs officers were to reside within two miles of the Customs House. They were to appear " cleanly and respectably dressed in the Uniform clothing prescribed," any departure from this regulation being deemed a wilful act of disobedience rendering the officer liable to suspension from duty.

It further stated—" You are to conduct yourself with strict sobriety, and not to play cards or dice, or at any other game when on duty; you are to pay due respect and obedience to your superior officers, and to behave with civility to all persons with whom you may be concerned in the discharge of your duty.

" The hours of attendance to which all officers of Customs shall hold themselves liable whenever the nature of their duties so require, are from 8 o'clock, a.m., to 1 o'clock p.m., and from 2 to 6 o'clock p.m."

At every Customs House, in ports where six or more officers are employed, there shall be kept an appearance book, in which each officer shall register his name on reporting for duty each morning, and again on going off duty in the evening, with the exact time of making such entry.

Under the heading *Patrol Duty* officers were warned against any deviation from the assigned patrol, against congregating with other patrol officers or gossiping with any person whatever. It further stated:—

> You are not to absent yourself from duty under pretence of making seizures, but in the event of your receiving any information as to smuggling transactions, or of your making any seizures while on patrol duty, you are to govern yourself by the *Instructions,* and you are to communicate to your superior officer the earliest and every information of matters of suspicion.
>
> If an officer has cause to suspect that goods liable to forfeiture are in any particular building he is to make oath of the facts before a justice of the peace, if within five miles of the place, take a Peace Officer and enter the building between sunrise and sunset. If the doors are fastened, he is to state his object and demand admission, which if not given, both may forcibly enter, and he is to search for and seize all uncustomed or prohibited goods. Having a " writ of assistance " he may enter any building or place within the jurisdiction of the Court day or night, accompanied by a Peace Officer, and search, seize and secure any goods liable to forefeiture, and in case of necessity, break open any doors, chests or packages for that purpose. He is forthwith to lay a true and circumstantial account of the result of his search before the Collector and return the writ as soon as possible.
>
> If an officer makes any collusive seizure, or refrain from seizing any vessel, boat, vehicle or goods liable to forfeiture, or accepts any bribe for not doing so, or agrees to deliver them up, he is liable to forfeit $2.000 and be deprived of his office for life. Every person who gives or offers any recompense to induce an officer to act unfaithfully as above, is subject to the same penalty, and the officer is strictly enjoined to report to the Collector every offence so committed.

On the last page of the little book appears the following statement signed by W. A. Himsworth, Clerk Privy Council:—

> Privy Council Chamber, Ottawa, 14th June, 1875.
>
> I hereby certify that the foregoing instructions were submitted to and approved by His Excellency the Administrator of the Government in Council, on the 14th June, 1875.

* * HERE AND THERE * *

Here is another example of courteous treatment of visitors by Customs officers: N. J. DeGraves, Collector at Vancouver, forwarded to the *Editor* a letter received recently from The Pacific Indians, a sportsmen's organization of Portland, Oregon. The letter reads in part:

> Recently a group of Canadian and American sportsmen who enjoy the sport of trap-shooting, assembled at Harrison Hot Springs, B.C., for the 28th Annual Tournament of The Pacific Indians, the social organization among the trap-shooters.
>
> The meeting was a great success. Everything was ideal for our gathering, and one of the most important things that materially helped in making the tournament successful was the fine, courteous, sportsmanlike treatment that was accorded the American shooters by your Customs officers at the Canadian points of entry.
>
> Not a single individual reported anything but the most cordial, fair treatment, and the net result was that when the time came to select a place for our next year's meeting the decision was unanimous to again return to Canada and Harrison Hot Springs.

The history of tobacco growing in Canada reaches back to the early French colonial days. The French settlers on the banks of the St. Lawrence found the custom of tobacco smoking was general among the natives, but, partly owing to governmental opposition, the white population did not acquire the habit quickly. Indeed, several years passed before farmers began to grow the plant. It was not until about 1735 that the government gave any encouragement to tobacco growing. With the settlement of what is now Ontario, the tobacco area was extended, and it is probable that the Loyalists who came to Canada after the American Revolution of 1775 brought seed from the tobacco districts in the south. There are records of shipments of tobacco from Essex County, Ontario, shortly after the war of 1812-14, the leaf being sent down the Mississippi to New Orleans. In 1871, four years after Confederation, the first decennial census showed that 399,870 pounds of tobacco were grown in Ontario, and 1,195,345 pounds in Quebec. From then onwards, production expanded and reached its peak in 1932 with a total crop of 54 million pounds.

Tobacco growing in Canada plays an important part in agricultural production. There are five general types of tobacco grown, namely, flue-cured, burley, dark, Quebec pipe, and cigar. For each of these types are grown ten to fifty varieties and strains.

The general outlook for Canadian tobacco in 1935 is brighter than has been the case for the past two or three years, in view of the reduced production during 1934, the increasing demand on the home market, and a moderate stimulation of overseas interest. The Tobacco Division of the Dominion Experimental Farms renders assistance in the development of Canadian tobacco, carrying on active research on problems of fertilizers and soils, breeding, selection and standardization of varieties, cultural methods, curing and fermentation, diseases and insects, marketing, exhibitions and educational work.

Canada's fishing grounds are perhaps the most extensive in the world. On the Atlantic, from Grand Manan to Labrador, the coast line, not including the lesser bays and indentations, measures over 5,000 miles. The Bay of Fundy, 8,000 square miles in extent, the Gulf of St. Lawrence, fully ten times that size, and other ocean waters comprise not less than 200,000 square miles, or over four-fifths of the area of the fishing grounds of the North Atlantic. In addition there are on the Atlantic seaboard 15,000 square miles of inshore waters controlled entirely by the Dominion. The Pacific coast of Canada is 7,180 miles in length, and is exceptionally well sheltered. Throughout the interior is a series of lakes which together contain more than half of the fresh water on the globe. The production of the Canadian fisheries in 1934 had a total value of $34,121,971, this figure representing the value of the fish as marketed whether sold for consumption fresh, or canned, smoked, dried, etc. The total value shows an increase over 1933 of $6,625,025, or 24 per cent, and an increase over 1932 of $8,164,864, or 31 per cent.

An estimate of Quebec's 1935 maple products crop shows a large gain over 1934, with an increase of 30 per cent in volume and 19 per cent in value. The total yield is estimated at 1,581,600 gallons of syrup and 5,747,900 pounds of sugar compared with 1,282,500 gallons of syrup and 4,275,000 pounds of sugar in 1934. The average yield per 100 tapped trees is placed at 103 pounds of sugar compared with 82 pounds. The total value of the crop is estimated at $2,267,300 compared with $1,911,600 in 1934, and the average price paid to producers was $1.06 per gallon for syrup and 0·109 per pound for sugar. Prices for syrup in 1934 were a little higher, averaging $1.14 per gallon, but sugar prices were slightly lower, averaging 0·105 per pound.

Quebec is the principal source of maple sugar and maple syrup production in Eastern Canada. Of the 1935 crop 27 per cent was made into sugar and the balance was maple syrup.

THE FLOWING TIDE OF TOURIST TRAVEL

Incoming Automobiles Increased Over Last Year

THE present tourist season is showing a decided increase over the corresponding period of last year. The number of incoming automobiles from the United States is well in advance and the large international ports of entry are scenes of much activity. The following details have been supplied the *Review* by Collectors at some of the large ports.

Windsor, Ontario, leads all ports in the Dominion in the number of automobile tourists entering from the United States. They come by bridge, tunnel and ferry, and this season the volume of travel in and out has been very heavy. This illustration shows the Ambassador Bridge, which links Windsor and Detroit.

Record Figures at Windsor

The present tourist season is proving the busiest ever experienced at the port of Windsor, Ontario, A. H. Dalziel, Collector, states. Automobiles entered under 60-day touring permits between the dates April 1 and August 15, 1935, numbered 103,676, under travellers' vehicle permits 1,723, for periods of 48 hours or less 213,401, Canadian cars outwards for touring purposes 20,533. The total number of cars reported inwards during this period was 501,463, outwards 489,702.

With an allotment of ten seasonal officers to the port the present disposition of officers is as follows: ferry 31 officers, tunnel 41 officers, bridge 31 officers. Three senior officers are included at each station.

Busy at Fort Erie

Foreign cars entered through the port of Fort Erie this season from April 1 to August 15 totalled 416,684, foreign cars reported outwards 400,186; Canadian cars inwards 29,135, outwards 29,587; other vehicles inwards 6,031, outwards 5,953; passengers inwards 1,325,706, outwards 1,300,816. The total number of vehicles handled was 887,576. Cars entered under 60-day touring permits numbered 70,519, under travellers' vehicle permits 1,515, for periods up to 48 hours 350,681, Canadian cars outwards on touring permits 29,587.

Active at Niagara Falls

Automobile traffic through the port of Niagara Falls so far this season continues exceptionally heavy. Totals for the three international bridges, covering the period July 1 to August 15, show 138,666 foreign cars entered and 119,912 cleared outwards. Canadian cars inwards totalled 64,082, outwards 57,515; other vehicles inwards 5,719, outwards 5,998; passengers inwards 917,170, outwards 898,165.

Foreign cars entered under 60-day touring permits during this period numbered 38,845, under travellers' vehicle permits 246, for periods up to 48 hours 99,832, Canadian cars reported outwards for touring purposes 11,510.

The Collector states that during July cars from every State in the Union entered through this port, also cars from Puerto Rico, Hawaii, Alaska, Bahamas and the Canal Zone. A feature of this season's traffic is the large number of tourists entered en route for Callander, Ontario, home of the Dionne quintuplets.

Busy in British Columbia

Foreign automobile tourist traffic through the port of New Westminster, B.C., including the outport of Huntingdon and the preventive stations of Aldergrove, Boundary Bay, Douglas and Pacific Highway, during the period from January 1 to August 15, 1935, about equalled the record for the same period of last year, Percy R. Peele, Collector, states. Canadian traffic, however, increased substantially. Traffic handled during the above period this year was as follows:

Aldergrove—United States cars in 5,258, passengers 11,580; Canadian cars out 3,564, passengers 12,094. Boundary Bay—United States cars in 4,528, passengers 11,411; Canadian cars out 17,156, passengers 60,566. Douglas—United States cars in 10,195, passengers 42,473; Canadian cars out 20,433, passengers 74,153. Huntingdon — United States cars in 6,225, passengers 24,900; Canadian cars out 11,025, passengers 44,100. Pacific Highway—United States cars in 22,506, passengers 72,073; Canadian cars out 45,396, passengers 164,042.

NICKEL EXPORT

The export of nickel in June, 1935, was $2,294,000 compared with $2,714,000 last year. The following were the leading countries of destination: Nickel in matte or speiss, United Kingdom $528,472, United States $100,413, Norway $174,456; fine nickel, United States $950,393, Italy $152,906, United Kingdom $149,384, Netherlands $149,276, Japan $34,863, France $17,266; Nickel oxide, United Kingdom $19,238, United States $14,423.

ALUMINIUM EXPORT

The export of aluminium in June, 1935, was comparatively small at $225,371, none going to the United Kingdom. The export in May was $2,467,757 and in June last year $1,139,974. Belgium, United States, Japan, Australia and British India were the largest purchasers.

BREVITIES REGARDING CANADA'S TRADE

CHARACTER OF THE JULY EXPORTS

There was a sharp increase in the export of agricultural implements in July, 1935, the value rising from a year ago at $386,000 to $1,124,000. Copper increased from $1,763,000 to $2,541,000, nickel from $2,645,000 to $3,309,000. There was a comparatively small increase in lead but aluminium dropped from $999,000 to $363,000.

There were declines in wheat, wheatflour, fruits, cheese, fish, furs, lumber, pulpwood and wood pulp, as well as automobiles, but gains in barley, whiskey, meats, leather, binder twine, raw wool, shingles, machinery, asbestos, coal and silver.

EXPORT OF LUMBER

The export of planks and boards in July, 1935, was of the value of $2,248,599 compared with $2,707,646 a year ago. The export to the United Kingdom was $1,089,941 and to the United States $982,906, China $19,783, British South Africa $17,847, Australia $16,321.

The export of Douglas fir planks and boards was $524,421, as against $744,087 last year. The chief countries of destination were: United Kingdom $233,261, United States $213,204, China $19,783, British South Africa $16,197, Panama $9,848. Japan got no Douglas fir in July and only $8,217 of spruce.

Douglas fir square timber exports were as follows: Australia $33,840, United States $7,903, United Kingdom $3,757, Portuguese Africa $2,337. Other square timber to the value of $64,541 went to the United Kingdom.

NEWSPRINT EXPORT

Export of newsprint in July, 1935, was valued at $7,446,820 as against $7,263,463 last year. It went to 32 countries, the chief being: United States $5,741,117, Australia $341,550, Argentina $339,329, United Kingdom $311,093, New Zealand $177,289, Japan $138,864.

OVERSEAS EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ending August 16 amounted to 1,568,097 bushels against 1,597,326 in the previous week. Clearances by ports were as follows, with the 1934 figures in brackets: Montreal 795,524 (785,088); Vancouver-New Westminster 473,173 (667,783); United States ports 299,000 (582,000) Sorel nil (305,934); Churchill nil (688,067); Total 1,568,097 (3,028,872). Clearances for the crop year to date: Montreal 1,734,913 (2,901,325); Vancouver-New Westminster 686,923 (2,362,487); United States ports 455,000 (1,228,000); Sorel 263,587 (536,595); Quebec 25,000 (284,000), Churchill nil (688,067), Total 3,165,423 (8,000,474).

CRUDE PETROLEUM IMPORTS

Imports of crude petroleum in July, 1935, amounted to 133,650,600 gallons valued at $3,849,401, the countries of origin being: United States 100,433,961 at $3,068,694, Colombia 12,096,873 at $345,632, Venezuela 10,969,206 at $191,953, Peru 5,766,649 at $167,767, Dutch West Indies 3,434,394 at $45,598, Ecuador 949,517 at $29,597.

GASOLINE IMPORTATIONS

Natural casinghead gasoline lighter than ·669 specific gravity amounted to 6,038,164 gallons valued at $356,902, of which 3,490,904 at $202,761 came from the United States and 2,547,260 at $154,141 from Peru. Gasoline lighter than ·823 specific gravity amounted to 2,238,419 gallons valued at $202,917, of which 1,796,897 at $165,208 came from the United States, 400,000 at $28,123 from Roumania and 41,522 at $9,586 from Alaska.

EXPORTATION OF MEATS

The exportation of meats in July was of the value of $2,114,758 compared with $2,146,958 in June and $1,944,969 in July, 1934. The amount to the United Kingdom alone was $1,903,786. Bacon and hams accounted for $1,816,553, the amount to the United Kingdom being $1,800,669. The bacon export was slightly less than a year ago, and so was mutton and lamb at $2,552, but fresh beef at $59,582 continued its recent rise, the chief purchasers last month being the United States with $28,987, Newfoundland with $12,255 and the United Kingdom with $11,244.

Gold and Silver Exports

Gold bullion export in July, 1935, was $7,046,600, all going to the United States. Raw gold at $525,424 also went to the United States. Silver bullion at $699,203 went to the United States, $50,802 to the United Kingdom and $14,443 to Germany. Other metals were as follows, with the 1934 figures in brackets: Aluminium $314,291 ($938,440) , copper in matte $170,233 ($173,215), blister copper $475,196 (nil), copper in forms $1,671,666 ($945,586), copper in rods, etc., $127,229 ($519,733), pig lead $517,203, ($472,939), zinc spelter $708,976 ($571,516).

Exports to Empire and Foreign Countries

Domestic exports to British Empire countries in July, 1935, amounted to $28,566,908, a decline of $1,144,192 or 3·9 per cent from a year ago. Exports to the United Kingdom at $21,500,200 decreased $1,542,717 or 6·7 per cent, to Australia at $2,112,279, increased $206,943 or 10·9 per cent, to South Africa at $1,376,282, increased $385,923 or 39 per cent. Exports to foreign countries amounted to $27,672,279, an increase of $1,262,267 or 4·8 per cent. Exports to the United States at $21,125,418 were an increase of $3,884,079 or 22·5 per cent, but to no other foreign country did the exports reach one million. The highest was to Argentina at $806,221, an increase of $445,583, or 123 per cent, but to New Zealand, another Empire country, the total was $823,349, a decrease of $64,463 or 7·3 per cent.

GAIN IN CANADIAN PAPER EXPORTS

Exports of Canadian paper in June, 1935, along with manufactures of paper, recorded a gain of about one million dollars over last year, reaching a value of $8,181,747. The chief purchaser was the United States, to the value of $6,064,026, the United Kingdom coming next with $775,394.

The largest item was newsprint which went to 37 countries, with an invoiced value of $7,690,850. Canadian book paper went to 21 countries, to the value of $36,836, an increase of over $3,000. The export of wall paper continues to advance and in June amounted to 101,970 rolls.

MEAT IMPORTS

The import of meats during June, 1935, was valued at $50,281, less than half of the $104,635 import of June, 1934. Canned beef was the principal item, coming in the main from Argentina, at 653,603 pounds valued at $29,061 and 118,800 pounds at $5,362 from Uruguay, with a comparatively small amount from the United Kingdom.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts received during the Five Months of the Fiscal Year August 1934 and August 1935 (decrease marked *)

Districts	1934-35	1935-36	Increase or Decrease	Districts	1934-35	1935-36	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	216,944 47	237,411 53	20,467 06	Fort William..	98,668 95	136,929 03	38,260 08
Halifax........	738,194 19	908,924 45	170,730 26	Winnipeg......	1,171,190 33	1,527,504 92	356,314 59
St. John.......	456,804 15	575,842 36	119,038 21	Regina........	148,419 69	143,977 71	* 4,441 98
Quebec........	663,178 77	525,900 18	* 137,278 59	Saskatoon.....	70,038 34	81,763 14	11,724 80
Montreal......	13,932,131 00	18,540,027 42	4,607,896 42	Calgary.......	624,446 90	863,064 88	238,617 98
Ottawa........	2,872,620 32	3,305,153 45	432,533 13	Edmonton....	247,768 93	265,134 72	17,365 79
Kingston......	119,948 05	146,637 79	26,689 74	Vancouver....	2,921,051 30	3,544,797 90	623,746 60
Belleville......	321,641 27	358,768 73	37,127 46	Yukon.........	14,979 07	15,426 91	447 84
Toronto.......	13,752,169 06	19,615,985 36	5,863,816 30				
Hamilton.....	2,879,729 44	4,405,577 96	1,525,848 52	Total........	45,203,545 10	61,288,412 19	16,084,867 09
London........	3,953,620 87	6,089,583 75	2,135,962 88				

* * NEWS AND COMMENT * *

Gananoque, Ont.: There has been a substantial increase in tourist travel to and from the United States by the ferry between this port and Clayton, New York, this season. In May 240 United States automobiles entered, in June 567, in July 1,422. K. Mullen is Collector at Gananoque and reports to the *Review* that prospects are bright for the balance of the season.

Rockport, Ont.: This outport is experiencing a busy tourist season. There is a ferry service to and from Alexandria Bay, and in May 255 United States automobiles were handled, in June 468, in July 1,127, and in August up to the 18th, the number was 843.

Morrisburg, Ont.: Tourist traffic totals for the Port of Morrisburg, covering the period April 1 to August 10, 1935, compared with the same period of 1934, were as follows: foreign cars entered under 60-day touring permits 2,544, increase 611; under travellers' vehicle permits 402, increase 271; for periods up to 48 hours 744, increase 227; Canadian cars outwards for touring purposes 1,421, increase 195. C. J. LaZerte, Collector, states that other port work, including mail and express packages, bonded baggage, tourist deposits and immigration, has shown much greater percentages of increase over former years than that shown by automobile traffic. Increases are due largely to the proximity of this port to Williamsburg.

Lena, Man.: Tourist traffic through the outport of Lena, Manitoba, during July last increased considerably over July, 1934, as the following comparative figures show: United States cars in 487 (363), out 512 (369); Canadian cars in 884 (697), out 904 (706); passengers in 5,706 (4,199), out 5,852 (4,308).

Halifax: Shipping returns at the port of Halifax for the month of July last show a total of 497 vessels, net registered tonnage 439.216, entered and cleared. This compares with 442 vessels, net registered tonnage 496.521, entered and cleared in July, 1934. Vessels engaged in the transoceanic service, entered and cleared, numbered 131 as against 113, in the coastwise trade 366 compared with 329. Cargo tonnage handled, inward and outward, amounted to 149,705 as against 128,392 in July, 1934. Passengers landed and embarked numbered 1,380 compared with 3,720, and bags of mail handled totalled 459 compared with 441.

Totals covering the seven months periods, January 1 to July 31, 1935 and 1934, were as follows:—

Vessels entered and cleared 3,250 (2,935), cargo tonnage handled 1,350,980 (1,257,460), passengers landed and embarked 8,690 (14,325), bags of mail handled 66,928. (74,801)

Toronto: Gains were made at all points at both the Customs Express and Customs postal branches, Toronto, during the month of July last compared with July, 1934. Totals for the respective periods were: Express branch, collections $163,390 ($137,172), packages received 14,996 (12,476), entries 2,727 (2,408); Postal branch, collections $64,214 ($59,880), packages received 26,100 (22,740), packages delivered 22,584 (20,525), entries 2,208 (2,009).

Thirty aeroplanes, inwards and outwards, reported at the Leaside Customs Air Harbour during July last. Of these 27 were United States planes. Passengers carried numbered 25.

Montreal: Revenue collected at the Customs Express Branch, Montreal, in July last, amounted to $121,002 as against $124,428 collected in July, 1934. Packages delivered totalled 8,282, entries received 1,746. Receipts at the Customs Postal Branch in July this year amounted to $59,415. Parcels received numbered 20,910, parcels cleared 20,360, entries passed 1,625.

COPPER EXPORT

There was a very large increase in the export of copper in June, 1935, the value being $2,981,000 as against $1,722,000 last year. The amount to the United Kingdom at $1,176,000 was $48,000 less but to the United States at $950,000 was an increase of $709,000. Denmark, Norway, France, Germany, Netherlands, Poland, Sweden, Brazil and Switzerland were heavy purchasers.

* QUESTION BOX AND LETTER BAG *

The following questions have been received:—

(1) Has the Collector at a port the authority to close Customs House, with the exception of the Shipping Room, for the entering and clearing of vessels, on a day proclaimed as a Civic Holiday by the Municipal authorities and on which all banks and business houses at his port are closed for business?

(2) Regarding the granting of special leave, does the term " death in the family " include the father, mother, brothers and sisters of an officer's wife?

The answers are:—

(1) Civic Holiday not being a statutory holiday within the meaning of the Civil Service Act, Customs offices must remain open for the transaction of such business as may be presented.

(2) The regulations of the Civil Service Commission are not very specific on this point, but the Department has always taken a broad interpretation of the term "death in the family " depending, however, on the merits of each case.

Not Covered by Regulations

A Customs officer in Nova Scotia writes as follows:—

For a number of years I have been in the habit of going over to a city in Massachusetts and driving a relative to Nova Scotia in her own car as she is unable to drive the car herself.

I hold a Massachusetts operator's licence, which entitles me to drive in the United States, as well as a Nova Scotia operator's licence.

My relative stayed at my house during her visit in Nova Scotia and when the car was used for recreation and pleasure I drove it.

According to Customs regulations, a permit can only be applied for by a member of the immediate family who is a non-resident of Canada.

In a case of this sort where I held both a Massachusetts and a Nova Scotia operator's licence, was I entitled to drive this car under Customs regulations and under an E-50 Customs Permit applied for and signed by the owner of the car?

Editor's Note.—This is a special case not covered by the regulations. The officer in question should apply direct to the Department for specific instructions on this point.

Excise Examinations

An officer in Alberta writes:—

I wish to make enquiry regarding Excise Promotion examinations. The examination will consist of the following subjects:—

Malting and supervision of malt houses, excise book-keeping, supervision of bonded factories, mensuration and computation of commodities in bulk as applied to stocktaking, specific gravity of fluids, supervision of tobacco and cigar factories, distillery supervision.

Can you suggest books that could be studied in order to become informed on these subjects or advise me concerning any other instruction available?

Editor's Note.—Perhaps some officer who has taken this examination can suggest the text books which were found to be useful.

LEADING MINERALS

The production of Canada's leading minerals in the first five months of 1935 were as follows, with figures for the corresponding period of 1934 in brackets: Asbestos 67,430 (54,169) tons, Cement 886,860 (834,528) barrels, clay products $756,476 ($797,446), coal 5,361,480 (5,151,090) tons, copper 179,396,641 (149,282.704) pounds, feldspar 3,579 (5,056) tons, gold 1,232,405 (1,197,070) fine ounces, gypsum 96,072 (90,336) tons, lead 133,210,692 (130,381,670) pounds, lime 159,870 (148.392) tons, natural gas 11,617,812,000 (11,877,940,000) cubic feet, nickel 51,966,374 (49,932,038) pounds, petroleum 594,222 (607,600) barrels, commercial salt 79,938 (74,507) tons, silver 6,168,025 (6,549,966) fine ounces, zinc 124,719,085 (115,837,355) pounds.

JUST AMONG OURSELVES

AUGUST-SEPTEMBER

ADDITIONS

NOVA SCOTIA

NORTH SYDNEY (Sydney Mines): J. F. Grainger, Sub-Collector of Customs and Excise, Grade 1.

NEW BRUNSWICK

MONCTON: W. D. Mills, Customs Excise Examiner.

QUEBEC

DRUMMONDVILLE: Alfred Mercure, Customs Excise Examiner.

HUNTINGDON (Jamieson's Lines): J. J. J. A. Boisseau, Customs Excise Examiner.

MONTREAL: J. R. Berube, Office Boy; Pierre Clermont, Office Boy; Abraham Flaumenbaurn, Office Boy; W. J. Warnock, Office Boy.

SHERBROOKE (Richmond): J. J. H. Hayes, Customs Excise Examiner, Grade 1.

ONTARIO

NIAGARA FALLS: W. J. Fraser, Customs Excise Examiner.

BRITISH COLUMBIA

NANAIMO (Port Alberni): Allan Bowe, Customs Excise Examiner, Grade 1.

ADMINISTRATIVE

F. W. Chitty, Clerk, Grade 2.

D. T. Mather, Assistant Chemist.

INVESTIGATION DRAWBACKS

WINDSOR: H. B. Arner, Customs Excise Clerk; E. J. Reed, Customs Excise Clerk; G. W. K Holmes, Customs Excise Clerk; D. A. Graham, Customs Excise Clerk; J. A. Wade, Customs Excise Clerk.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: J. H. Barnstead, Computing Clerk (superannuated).

SHELBURNE (Sandy Point): A. S. Goodick, Sub-Collector of Customs and Excise (L.S.) (deceased).

QUEBEC

MONTREAL: Wm. Patterson, Customs Appraiser (deceased); P. J. Robson, Office Boy (services terminated).

QUEBEC (Levis): J. A. Samson, Customs Excise Examiner (superannuated).

ONTARIO

TORONTO: Edward Trindall, Messenger (superannuated).

ALBERTA

CALGARY: Wm. Gostick, Customs Truckman (superannuated).

BRITISH COLUMBIA

NEW WESTMINSTER (Huntingdon): Thos. Kirkby, Customs Excise Examiner (superannuated).

NEW WESTMINSTER (Pacific Highway): M. E. Atkey, Customs Excise Examiner (deceased).

ADMINISTRATIVE

A. L. Fortey, Clerk, Grade 2 (Re-assigned to another Department); A. M. Grant, Clerk Grade 4 (deceased); A. J. Klock, Chemist (retired); R. S. McPherson, Senior Customs Excise Checking Clerk (superannuated).

AUDIT

MONTREAL: J. G. Younie, Excise Tax Auditor (deceased).

INVESTIGATION DRAWBACKS

VANCOUVER: P. B. Mills, Senior Investigator of Drawback Claims (superannuated).

TRANSFERS

J. H. F. Perron, from Customs Excise Clerk, Hull, Que., to Customs Excise Clerk, Valleyfield, Que.; F. C. Newell, from Customs Excise Examiner, Grade 1. Sandwich, Ont., to Customs Excise Examiner, Windsor, Ont.; Chas. Krempeaux, from Sub-Collector of Customs and Excise, Grade 1, The Pas, Man., to Customs Excise Clerk, Vancouver, B.C.

PROMOTIONS AND TRANSFERS

G. C. Gardner, from Assistant Inspector of Customs and Excise, Ottawa, Ont., to Collector of Customs and Excise, Grade 5, Niagara Falls, Ont.

PROMOTIONS

Miss F. I. Green from Stenographer, Grade 3 to Principal Clerk, Ottawa, Ont.; Cyril Knowles from Assistant Inspector of Customs and Excise, to Special Investigator, Winnipeg, Man.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1934 AND 1935.

—	1934	1935	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,716,044 83	6,950,927 34		
Less Refunds and Drawbacks	470,152 84	898,089 87		
Net	6,245,891 99	6,052,837 47	....	193,054 52
Excise Taxes	10,359,743 46	10,180,008 48		
Less Refunds and Drawbacks	154,835 05	312,932 58		
Net	10,204,908 41	9,867,075 90	....	337,832 51
Excise Duties	4,287,173 24	4,262,696 83		
Less Refunds and Drawbacks	40,537 25	44,763 50		
Net	4,246,635 99	4,217,933 33	....	28,702 66
Sundry Collections	39,778 95	55,319 78		
Less Refunds and Drawbacks	2 00	12 10		
Net	39,776 95	55,307 68	15,530 73	....
Net Totals	20,737,213 34	20,193,154 38	15,530 73	559,589 69
Net decrease	....	....	....	544,058 96

TOTALS FOR FIVE MONTHS

—	1934-35	1935-36	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	36,239,565 51	34,319,176 70		
Less Refunds and Drawbacks	3,214,365 17	3,855,827 35		
Net	33,025,200 34	30,463,349 35	....	2,561,850 99
Excise Taxes	45,510,192 13	43,314,708 41		
Less Refunds and Drawbacks	920,004 74	1,272,531 80		
Net	44,590,187 39	42,042,176 61	....	2,548,010 78
Excise Duties	18,325,895 21	19,640,506 28		
Less Refunds and Drawbacks	221,685 11	281,368 12		
Net	18,104,210 10	19,359,138 16	1,254,928 06	....
Sundry Collections	292,728 78	302,855 59		
Less Refunds and Drawbacks	22 30	5,654 25		
Net	292,706 48	297,201 34	4,494 86	....
Net Totals	96,012,304 31	92,161,865 46	1,259,422 92	5,109,861 77
Net decrease	....	....	....	3,850,438 85

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF AUGUST, 1934, AND AUGUST 1935.

—	August 1934	August 1935	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,570,564 21	2,880,507 36	....	309,943 15

TOTAL FOR FIVE MONTHS

—	1934-35	1935-36	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	45,203,545 10	61,288,412 19	....	16,084,867 09

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1934 AND 1935

—		August, 1934		August, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			55,249,375		70,737,836
Total Exports (Foreign Produce)			587,689		961,924
Principal Items of Exports—					
Wheat	Bush.	14,709,675	12,868,422	21,698,284	17,603,968
Wheat flour	Brls.	412,089	1,570,580	376,562	1,405,278
Fish	Cwt	295,291	2,492,813	271,713	2,369,957
Furs	$		1,054,479		967,894
Meats	Cwt.	87,935	1,345,282	114,373	1,767,524
Cheese	Cwt.	75,676	784,556	64,796	675,121
Planks and boards	M ft.	135,135	2,554,687	164,542	3,205,836
Wood pulp	Cwt.	1,019,811	2,180,076	1,072,536	2,355,879
Newsprint	Cwt.	3,678,592	6,396,808	4,417,320	7,582,315
Automobiles and parts	$		1,660,399		2,103,619
Copper, partially manufactured	Cwt.	237,123	1,691,430	430,841	3,121,260
Nickel, unmanufactured	$		2,468,987		4,080,413
Imports entered for consumption—Free goods			18,809,971		23,705,249
Imports entered for consumption—Dutiable goods			24,697,360		25,948,737
Total imports entered for consumption			43,507,331		49,653,986

—		Five months ended August, 1934		Five months ended August, 1935	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			258,897,407		278,546,265
Total Exports (Foreign Produce)			2,959,153		4,970,458
Principal Items of Exports—					
Wheat	Bush.	68,706,699	53,613,642	54,368,235	44,335,187
Wheat flour	Brls.	2,083,527	7,380,476	1,861,483	7,067,067
Fish	Cwt.	974,594	8,809,041	976,187	8,389,476
Furs	$		3,987,600		4,182,143
Meats	Cwt.	656,718	9,621,661	665,596	9,955,781
Cheese	Cwt.	194,424	2,099,729	150,280	1,655,041
Planks and boards	M ft.	572,511	11,175,325	589,561	11,433,768
Wood pulp	Cwt.	4,902,509	10,320,548	5,245,132	11,205,510
Newsprint	Cwt.	19,561,077	33,414,604	21,326,940	36,311,089
Automobiles and parts	$		10,095,080		11,973,854
Copper, partially manufactured	Cwt.	1,265,084	9,741,479	1,672,512	11,983,114
Nickel, unmanufactured	$		13,242,296		14,808,912
Imports entered for consumption—Free goods			95,706,422		108,916,738
Imports entered for consumption—Dutiable goods			125,832,669		127,059,783
Total imports entered for consumption			221,539,091		235,976,521

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. EARL LAWSON, K.C.

Private Secretary—GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

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